

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On February 3, 2010, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery; (ii) upon the parties listed on Exhibit B via email notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV)

Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]

- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit E attached hereto was incorporated into each Personalized Notice.
- 4) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit H attached hereto was incorporated into each Personalized Notice.

- 7) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 7 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 7 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit L hereto via postage pre-paid U.S. mail:

- 11) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain

MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]

- 12) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit M]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit L attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 6 of Exhibit L attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit M has been marked so as to demonstrate the manner in which the information listed in columns 3 through 6 of Exhibit L attached hereto was incorporated into each Personalized Notice.
- 13) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit N hereto via postage pre-paid U.S. mail:

- 14) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]
- 15) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit O]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit N attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit N attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit O has been marked so as to demonstrate the manner in which the information listed in columns 3

through 8 of Exhibit N attached hereto was incorporated into each Personalized Notice.

- 16) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit P hereto via postage pre-paid U.S. mail:

- 17) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]

- 18) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit Q]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit P attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit P attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit Q has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit P attached hereto was incorporated into each Personalized Notice.

- 19) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit R hereto via postage pre-paid U.S. mail:

- 20) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And

Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]

21) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit S]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit R attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 6 of Exhibit R attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit S has been marked so as to demonstrate the manner in which the information listed in columns 3 through 6 of Exhibit R attached hereto was incorporated into each Personalized Notice.

22) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 3, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit T hereto via postage pre-paid U.S. mail:

23) Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities ("Forty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 19395) [a copy of which is attached hereto as Exhibit D]

24) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit U]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit T attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 7

of Exhibit T attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit U has been marked so as to demonstrate the manner in which the information listed in columns 3 through 7 of Exhibit T attached hereto was incorporated into each Personalized Notice.

25) Order Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: February 8, 2010

/s/ Evan Gershbein

Evan Gershbein

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 8th day of February, 2010, by Evan Gershbein, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Nancy Santos

Commission Expires: 1/2/14

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143		Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-972-1677	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	IRS
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	212-416-6007	State of New York; New York State Department of Environmental Consevation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	212-416-6075 213-430-6407	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Reorganized Debtors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	312-407-0411	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Reorganized Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Conflicts Counsel to the Reorganized Debtors
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax	Counsel to United States Trustee
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	pclark@btlaw.com	Counsel to Recticel Interiors; Motorola; Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A. de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell LLP	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent; Counsel to JPMorgan Chase Bank, N.A.
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143	john.brooks@delphi.com	Reorganized Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	ggraber@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	sbetance@kccllc.com	Noticing and Claims Agent
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	jdejonker@mwe.com	Counsel to Rectice North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	conh@mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	bmctigue@mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	lszlezinger@mesirofinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	eugene.leff@oag.state.ny.us	State of New York; New York State Department of Environmental Conservation
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork@sec.gov	Securities and Exchange Commission
Office of New York State O'Melveny & Myers LLP	Attorney General Eliot Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	NY CA	10271 90071	212-416-8000 213-430-6000	william.dornbos@oag.state.ny.us rsiegel@omm.com	New York Attorney General's Office Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	tjerman@omm.com	Special Labor Counsel
Paul, Weiss, Rifkind, Wharton & Garrison LLP	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	sshimshak@paulweiss.com pweintraub@paulweiss.com	Counsel to Ryder Integrated Logistics, Inc.
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	landy.ralph@pbgc.gov morris.karen@pbgc.gov menke.john@pbgc.gov bangert.beth@pbgc.gov efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Reorganized Debtors
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Reorganized Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio@skadden.com	Counsel to the Reorganized Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stahl Cowen Crowley Addis LLC	Jon D. Cohen, Trent P. Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	jcohen@stahlcowen.com tcornell@stahlcowen.com	Counsel to the Delphi Retiree Committee
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	altogut@teamtogut.com	Conflicts Counsel to the Reorganized Debtors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	david.boyle@airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	bkessinger@akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	idizengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	David M. Powlen	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	david.powlen@btlaw.com	Counsel to Howard county, Indiana

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3936	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bendinelli Law Office PC	Jerry Sumner	11184 Huron Street	Suite 10	Denver	CO	80234		303-940-9900	js@colawfirm.com michelle@colawfirm.com	Counsel to Jose C Alfaro
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron Invotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello@bbslaw.com	Soletron Corporation; Soletron de Mexico SA de CV; Soletron Invotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	Counsel to DENSO International America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	111 Monument Circle Ste 2700		Indianapolis	IN	46204		317-684-5000	mtrentadue@boselaw.com cdelatorre@boselaw.com	Counsel to Decatur Plastics Products, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	mary.caloway@bipc.com	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney PC	William H. Schorling, Esq.	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326	william.schorling@bipc.com	Counsel to Fiduciary Counselors
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Dephi Corporation
Cadwalader Wickersham & Taft LLP	John J. Rapisardi Esq Joseph Zujkowski Esq	One World Financial Center		New York	NY	10281		212-504-6000	john.rapisardi@cwt.com joseph.zujkowski@cwt.com jonathan.greenberg@BASF.COM	Counsel to the Auto Task Force of the U.S. Department of the Treasury
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000	kburke@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	jrobertson@calfee.com	Counsel to Brush Engineered materials

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	dhriaggio@gmail.com rcalinoff@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Carson Fischer, P.L.C.	Joseph M Fischer Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	MI	48302		248-644-4840	brcv@carsonfischer.com	Counsel to Bing Metals Group, LLC; Behr America, Inc.; Findlay Industries; Vitec, LLC
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	rweisberg@carsonfischer.com brcv@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.; Behr America, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler@cblh.com	Counsel to ORIX Warren, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	mlee@contrariancapital.com stanton@contrariancapital.com wraine@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	ceilbott@curtis.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidmartin@erisacase.com davidmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Dechert LLP	Glenn E. Siegel James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	glenn.siegel@dechert.com james.moore@dechert.com	Counsel for Kensington International Limited, Manchester Securities Corp. and Springfield Associates, LLC
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	gdiconza@dlawpc.com	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jhlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Lewis R Olshin Esq	30 South 17th Street		Philadelphia	PA	19103		215-979-1129	Olshin@duanemorris.com	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	dparker@dykema.com	Counsel for Federal Screw
Dykema Gossett PLLC	Morgan Smith	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-5679	mmsmith@dykema.com	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Sharon A. Salinas	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-2199	ssalinas@dykema.com	Counsel to Tremont City Barrel Fill PRP Group
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Ellenberg, Ogier, Rothschild & Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	bem@eorlaw.com	Counsel to Southwire Company
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Epstein Becker & Green PC	Maura I. Russell Anthony B. Stumbo	250 Park Ave	11th Floor	New York	NY	10177-1211		212-351-4500	MRussell@ebglaw.com	Counsel to SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	CO	80203-4532		303-607-3694	eflaagan@faegre.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Farrell Fritz PC	Louis A. Scarcella Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	lscarcella@farrellfritz.com pcollins@farrellfritz.com	Counsel to Official Committee of Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles@filardi-law.com	Counsel to Federal Express Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	jsimon@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A. Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig@fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M. Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker@fulbright.com	Counsel to Southwest Research Institute
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	dcimo@gjb-law.com	Counsel to Ryder Integrated Logistics, Inc.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover@goldbergsegalla.com	Attorneys for MasTec Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	James J. Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	jsabella@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebbler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam@gtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	OH	44114		216-621-0150	leoscar@hahnlaw.com cpeer@hahnlaw.com	Counsel to Casco Products, a Unit of Sequa Corporation and ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	riclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	ddragich@hdolaw.com	Counsel to Internet Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Ramona S. Neal	11311 Chinden Blvd., M/S 314		Boise	ID	83714-0021		208-396-6484	Ramona.neal@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200	mpendell@haslaw.com	Counsel to Barnes Group, Inc.
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Garry M. Graber	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	ggraber@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	amooq@hhlaw.com	Counsel to Umicore Autocat Canada Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsource Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	lmc Bryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	jrhunter@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	tomschank@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	bruzinsky@jw.com	Counsel to Constellation NewEnergy, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	hforrest@jw.com	Counsel to Constellation NewEnergy, Inc.
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	wschultz@jasoninc.com	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	gerdekomarek@bellsouth.net	Counsel to Peggy C. Brannon, Bay County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	cball@jonesday.com	Counsel to WL. Ross & Co., LLC
Jones Day	Peter J. Benvenuti Michaeline H. Correa	555 California St 26th Floor		San Francisco	CA	94104		415-626-3939	pibenvenuti@jonesday.com mcorrea@jonesday.com	Attorneys for Symantec Corporation, Successor-in-Interest to Veritas Corporation
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sjfriedman@jonesday.com	Counsel to WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kavescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	cwolfe@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	mstone@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	lmagarik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	sjennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	Daniel Egan	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	degan@kslaw.com	Counsel to KPMG LLP
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@klng.com	Counsel to Wilmington Trust Company, as Indenture trustee
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			pepope@nisource.com	Kokomo Gas & Fuel Company
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders@kutackrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC;
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	adbruski@lambertleser.com	Counsel to Creditor Linamar Corp.
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	robert.rosenberg@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	kwash@lockelord.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Locke Lord Bissell & Liddell	Timothy S. McFadden	111 South Wacker Drive		Chicago	IL	60606		312-443-0370	tmcfadden@lockelord.com	Counsel to Methode Electronics, Inc.
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	lmc@ml-legal.com	Counsel to Venture Plastics

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler@mwe.com mquinn@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	amccollough@mcquirewoods.com	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	dblank@mcquirewoods.com	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	jmaddock@mcquirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome@msek.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	Counsel to Pamela Geller; JAE Electronics, Inc.
										Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rrosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	mdtcbkc@miamidade.gov	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miag@michigan.gov	Attorney General for Worker's Compensation Agency; Attorney for the Funds Administration for the State of Michigan
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda@milestockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219			viones@millermartin.com	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greenj@millercanfield.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-963-6420	swansonm@millercanfield.com	Counsel to Brose North America Holding LP and its affiliates
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fusco@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Mintz, Levin, Cohn, Ferris Glosky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	piricotta@mintz.com pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott@molex.com	Counsel to Molex Connector Corp

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte. Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff@morithock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy@nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lmoore@pnc.com	Vice President and Senior Counsel to National City Commercial Capital
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	marty_noland@nrel.gov	Counsel for National Renewable Energy Laboratory
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	mmoody@orourkeandmoody.com	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	jguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	666 Fifth Avenue		New York	NY	10103-0001		212-506-3715	Rdaversa@orrick.com	Counsel to Bank of America, N.A.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	rwyrton@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	dalowenthal@pbwt.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhous@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	varughesen@pepperlaw.com	Counsel to Capro, Ltd; Teleflex Automotive Manufacturing Corporation; Teleflex Incorporated; Ametek; Cleo, Inc.; Sierra International, Inc.
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	scarter@pselaw.com	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rjp@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500 34 915 684	jh@previant.com mqr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	356	enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	xst@qad.com	Counsel to QAD, Inc.
Quarles & Brady LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	John J. Dawson	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jdawson@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knye@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rjp@quarles.com	Counsel for Flambeau Inc.
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	apille@reedsmith.com	Counsel to Infineon; Infineon Technologies
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	jkaczka@republicengineered.com	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-9200	rcarrillo@ssbb.com dweiner@schaferandweiner.com	Attorney's for Tecnomec S.r.L.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Michael R Wernette	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	mwernette@schaferandweiner.com shellie@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	david.karp@srz.com	Counsel to Parnassus Holdings II, LLC and Platinum Equity Capital Partners II, LP
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212-389-7818	barryster@att.net	Counsel to Marybeth Cunningham
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	bshaw100@shawgussis.com	Counsel to ATC Logistics & Electronics, Inc.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	bankruptcy@goodwin.com	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Oscar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	opinkas@sonnenschein.com	Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	7800 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	richards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.; Counsel to Schaeffler Canada, Inc. and Schaeffler KG
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
State of Michigan Labor Division	Susan Przekop-Shaw	PO Box 30736		Lansing	MI	48909		517-373-2560	przekopshaws@michigan.gov	Assistant Attorney General as Attorney for the Michigan Workers' Compensation Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Sterns & Weinroth, P.C.	Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	wbeard@stites.com loucourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Stutman Treister & Glatt Professional Corporation	Christine M. Pajak Eric D. Goldberg Isaac M. Pachulski Esq Jeffrey H Davidson Esq	1901 Avenue of the Stars	12th Floor	Los Angeles	CA	90067		310-228-5600	cpajak@stutman.com egoldberg@stutman.com ipachulski@stutman.com j davidson@stutman.com	Counsel to CR Intrinsic Investors, LLC, Elliot Associates, L.P., Highland Capital Management, L.P.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Teitelbaum & Baskin LLP	Jay Teitelbaum Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	jteitelbaum@tblawlp.com rbaskin@tblawlp.com	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	agbanknewyork@ag.tn.gov	Tennessee Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	robert.morris@timken.com	Representative for Timken Corporation
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman@tcfhlaw.com	Counsel to Aluminum International, Inc.
Thompson Coburn LLP d/b/a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2215	dquaid@tcfhlaw.com efiledocketgroup@fagelhaber.com	Counsel for Penn Aluminum International Inc
TI Group Automotive Systms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi@todtlevi.com	Counsel to Bank of Lincolnwood
Todtman Nachamie Spizz & Johns PC	Janice B. Grubin	425 Park Avenue	5th Floor	New York	NY	10022		212-754-9400	jgrubin@tnsj-law.com	Counsel to Vanguard Distributors, Inc.
U.S. Department of Justice	Matthew L Schwartz Joseph N Cordaro	Assistant United States Attorneys	86 Chambers Street 3rd Fl	New York	NY	10007		212-637-1945	matthew.schwartz@usdoj.gov hزامboni@underbergkessler.com	Counsel to Enviromental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800		Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222		412-562-2546	djury@usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	tscoobb@vorys.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse@wnj.com	Counsel to Compuware Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	dkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq David Neier	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich@wickenslaw.com dneier@winston.com	Counsel for Delphi Sandusky ESOP
Winston & Strawn LLP	Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193		212-294-6700	cschreiber@winston.com	Counsel to Ad Hoc Group of Tranche A & B DIP Lenders
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop@winthropicouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe@winthropicouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	agrumbine@wcsr.com	Counsel to Armacell
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801			mbusenkel@wcsr.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	rkisicki@woodsoviatt.com	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746		512-314-4416	512-314-4462	Counsel to APS Clearing, Inc.
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Counsel to Pullman Bank and Trust Company
Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	Co-Counsel for Yazaki North America, Inc.
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				Creditor
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	Counsel to Trutron Corporation
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202				General Counsel to Jason Incorporated
McCarthy Tetrault LLP	John J. Salmas	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6	Canada	416-362-1812	416-868-0673	Counsel to Themselves (McCarthy Tetrault LLP)
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miller & Chevalier Chartered	Anthony F Shelley Timothy P O'Toole	655 Fifteenth Street NW Suite 900		Washington	DC	20005		202-626-5800		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association
Morrison Cohen LLP	Joseph T. Moldovan Michael R Dal Lago	909 Third Ave		New York	NY	10022		212-735-8600		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth Jeffrey J. Angelovich Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	Counsel to Rotor Clip Company, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3157	212-373-2053	Counsel to Ambrake Corporation; Akebono Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	Counsel to SKF USA, Inc.
Plunkett Cooney	Charles W Browning Robert G Kamenec Elaine M Pohl	38505 Woodward Avenue	Suite 2000	Bloomfield Hills	MI	48304		248-901-4000	248-901-4040	Counsel to ACE American Insurance Company and Pacific Employers Insurance Company
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	989-754-7690	Corporate Secretary for Professional Technologies Services
Quinn Emanuel Urquhart Oliver & Hedges LLP	Susheel Kirpalani James C Tecce Scott C Shelley	51 Madison Ave 22nd Fl		New York	NY	10010		212-849-7199	212-849-7100	Counsel For Collective Of Tranche C DIP Lenders
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Floor	New York	NY	10022		212-521-5400	212-521-5450	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333		330-670-3004	330-670-3020	Counsel to Republic Engineered Products, Inc.
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	Counsel to Blue Cross Blue Shield of South Carolina
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071		213-312-2000	213-312-2001	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	Attorneys for D-J, Inc.
Sachnoff & Weaver, Ltd	Arlene Gelman Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		Counsel to Dott Industries, Inc.
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

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Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	Counsel to Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; Genral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	Counsel to Doosan Infracore America Corp.
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606		415-369-7301	415-369-8764	Counsel to Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	CityPlace I 35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	Counsel to Nissan North America, Inc.
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708		212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Hearing Date And Time: March 18, 2010 at 10:00 a.m. (prevailing Eastern time)
Response Date And Time: March 11, 2010 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 155 North Wacker Drive
 Chicago, Illinois 60606
 John Wm. Butler, Jr.
 John K. Lyons
 Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 Four Times Square
 New York, New York 10036
 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al.,
 Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
 Toll Free: (800) 718-5305
 International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Reorganized Debtors.	:		
-----	-	x	

REORGANIZED DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION PURSUANT TO
 11 U.S.C. § 502(b) AND (d) AND FED. R. BANKR. P. 3007 TO (I) MODIFY AND ALLOW
 (A) CERTAIN MODIFIED AND ALLOWED CLAIMS, (B) A PARTIALLY
 SATISFIED CLAIM, AND (C) CERTAIN PARTIALLY SATISFIED SCHEDULED
 LIABILITIES, (II) DISALLOW AND EXPUNGE (A) CERTAIN FULLY SATISFIED
 SCHEDULED LIABILITIES, (B) CERTAIN MDL-RELATED CLAIMS, (C) CERTAIN
 UNION CLAIMS, (D) CERTAIN PERSONAL INJURY CLAIMS, AND (E) A
 DUPLICATE CLAIM, (III) OBJECT TO CERTAIN (A) PREFERENCE-RELATED
 CLAIMS AND (B) PREFERENCE-RELATED SCHEDULED LIABILITIES, AND
(IV) MODIFY CERTAIN SERP-RELATED SCHEDULED LIABILITIES

("FORTY-FOURTH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates (together with Delphi, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). This Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2008, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement

and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii) procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) (the "Plan Modification Order") on July 30, 2009.

4. On October 6, 2009 (the "Effective Date"), the Debtors substantially consummated the Modified Plan, the Effective Date (as defined in the Modified Plan) occurred, and the transactions under the Master Disposition Agreement, dated as of July 30, 2009, by and among Delphi, GM Components Holdings, LLC, General Motors Company, Motors Liquidation Company (f/k/a General Motors Corporation), DIP Holdco 3 LLC (which assigned its rights to DIP Holdco LLP, subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), and the other sellers and buyers party thereto, closed. In connection therewith, DIP Holdco LLP, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, and Steering Solutions Services Corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration of these chapter 11 cases, including the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of the cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

6. The statutory predicates for the relief requested herein are sections 502(b) and (d) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

7. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

8. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these cases, provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 and subsequently amended (collectively, the "Schedules and Statements")¹ and (b) the persons and

¹ The Schedules and Statement were amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008.

entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors caused Bar Date Notices to be served on more than 500,000 persons and entities.

9. In addition, the Debtors published the Bar Date Notice in more than two dozen newspapers throughout the country and abroad² and also published it electronically by posting on the then-current Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

10. Since the Petition Date, 16,863 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. From September 2006 through the Effective Date, the Debtors filed 35 omnibus Claims objections to Claims asserting prepetition liabilities. Since the Effective Date, the Reorganized Debtors have filed four omnibus Claims objections to Claims asserting prepetition liabilities against the Debtors and four omnibus Claims objections to Claims asserting administrative expense liabilities against the Debtors. After hearing these omnibus Claims objections to Claims asserting prepetition liabilities, this Court disallowed and expunged approximately 11,900 Claims and modified approximately 4,420 Claims. In addition, the hearings with respect to approximately 210 Claims were adjourned pursuant to the Claims Objection Procedures Order (as defined below).

² Specifically, notice was published in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator.

11. On October 31, 2006, the Debtors filed a Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections (the "Claims Objection Procedures Motion"). On December 7, 2006, this Court entered an order granting the Claims Objection Procedures Motion (Docket No. 6089) (the "Claims Objection Procedures Order").

12. On November 30, 2007, the Debtors filed a Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187) (the "Supplemental Claims Objection Procedures Motion"). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. By order entered December 20, 2007, this Court granted the Supplemental Claims Objection Procedures Motion (Docket No. 11561).

13. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or

otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests" Modified Plan, art. 9.6.

14. By this Objection, the Reorganized Debtors are objecting to 136 Proofs of Claim and 207 Claims listed on the Debtors' Schedules and Statements, as currently amended (the "Scheduled Liabilities"), all of which are set forth by Claimant in alphabetical order on Exhibit M hereto and cross-referenced by proof of claim number and basis of objection. Exhibit L hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibit M hereto.

15. The Debtors are filing this Objection at this time because, pursuant to the Modified Plan, the deadline for the Reorganized Debtors to object to Proofs of Claim asserting prepetition liabilities (the "Claim Objection Deadline") is the first business day that is at least 120 days after the Effective Date. Modified Plan, art. 1.31. Because the Effective Date was October 6, 2009, the Claim Objection Deadline is February 3, 2010. In addition, if no objection is filed by the Claim Objection Deadline to either a Proof of Claim or a Scheduled Liability that is liquidated in an amount other than zero and is not contingent or disputed, then such Proof of Claim or Scheduled Liability shall become an "Allowed Claim," as that term is defined in the Modified Plan, and distributions will be made on such an Allowed Claim pursuant to the terms of the Modified Plan. Modified Plan, art. 1.9.

Relief Requested

16. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing (a) the Claims set forth on Exhibit A hereto because the proposed allowed amount, class, and the Debtor against which the liabilities are proposed to be allowed matches the

Reorganized Debtors' books and records,³ (b) the Claim set forth on Exhibit B hereto, which was modified pursuant to a prior order of this Court, because such Claim asserts dollar amounts or liabilities that have been partially satisfied due to cure payments that the Reorganized Debtors made, pursuant to section 365 of the Bankruptcy Code, in connection with the assumption of a certain executory contract (a "Contract Assumption") and the proposed allowed amount, class, and the Debtor against which the liabilities are proposed to be allowed matches the Reorganized Debtors' books and records, and (c) the Scheduled Liabilities set forth on Exhibit C hereto, each of which has been partially satisfied by cure payments that the Reorganized Debtors made, pursuant to section 365 of the Bankruptcy Code, in connection with Contract Assumptions and the proposed allowed amount, class, and the Debtor against which the liabilities are proposed to be allowed matches the Reorganized Debtors' books and records.

17. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Scheduled Liabilities set forth on Exhibit D hereto because such liabilities have been fully satisfied by cure payments that the Reorganized Debtors made, pursuant to section 365 of the Bankruptcy Code, in connection with Contract Assumptions and are not owing pursuant to the Reorganized Debtors' books and records, (b) the Claims set forth on Exhibit E hereto because they assert dollar amounts or liabilities that relate solely to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to litigation resolved by the MDL Settlement (as defined below) and are not reflected on the Reorganized Debtors' books and records, (c) the Claims set forth on Exhibit F hereto because such Claims are asserted

³ Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

by certain labor unions based solely on alleged liabilities that have been waived pursuant to settlement agreements between such unions and the Debtors, (d) the Claims set forth on Exhibit G hereto because they assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records, and (e) the Claim set forth on Exhibit H hereto because it is duplicative of another Proof of Claim.

18. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(d) of the Bankruptcy Code and Bankruptcy Rule 3007 to preserve their objections to (a) the Claims set forth on Exhibit I hereto because they are asserted by Claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under sections 542-545, 547-550, or 553 of the Bankruptcy Code (the "Avoidance Actions") and such Claims are potentially subject to disallowance pursuant to section 502(d) of the Bankruptcy Code and (b) the Scheduled Liabilities set forth on Exhibit J hereto because they are held by Avoidance Defendants in Avoidance Actions and such liabilities are potentially subject to disallowance pursuant to section 502(d) of the Bankruptcy Code.

19. Finally, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying the Scheduled Liabilities set forth on Exhibit K because such Scheduled Liabilities are owing in connection with the Debtors' Supplemental Executive Retirement Program (the "SERP") and the proposed modified amount and class matches the Reorganized Debtors' books and records.

Objections To Claims

C. Assumption Of Contracts And Related Cure Payments

20. Prior to the Petition Date, the Debtors were party to thousands of contracts for the supply of goods to the Debtors' manufacturing operations. Pursuant to article 8.1(a) of

the Modified Plan, all executory contracts and unexpired leases to which any of the Debtors was a party were deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Modified Plan, unless such executory contracts or unexpired leases (a) had been previously rejected by the Debtors pursuant to a final order of this Court, (b) were the subject of a motion to reject pending on or before such effective date, (c) were rejected or assumed pursuant to a motion to sell or transfer property or assets filed by the Debtors prior to such effective date, (d) had expired or been terminated on or prior to such effective date (and not otherwise extended) pursuant to their own terms, (e) were listed on Exhibit 8.1(a) (Rejected Contracts) to the Modified Plan as executory contracts or unexpired leases to be rejected pursuant to section 365 of the Bankruptcy Code, or (f) were otherwise rejected pursuant to the terms of the Modified Plan and/or upon the direction of either buyer pursuant to the Master Disposition Agreement. In early November 2009, as required under section 365 of the Bankruptcy Code and article 8.2 of the Modified Plan, the non-Debtor contract counterparties received payments to cure the undisputed defaults on the assumed executory contracts and unexpired leases (the "Cure Payments").

21. In some instances, certain Claims and Scheduled Liabilities have been satisfied in full or in part by a Cure Payment or Cure Payments that the Reorganized Debtors made to executory contract counterparties or lessors as to unexpired leases under which such Claim or Scheduled Liability arose. As a result, the Reorganized Debtors are seeking to reduce a portion of each such Claim or Scheduled Liability, as the case may be, that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the Bankruptcy Code and therefore was partially or fully satisfied by payment of cure. In determining the amount by which each such Claim or Scheduled Liability would be satisfied and the amount by which each

such Claim or Scheduled Liability would be modified accordingly or disallowed, as the case may be, the Reorganized Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the amount of the relevant Claim or Scheduled Liability that should remain unsecured or whether the Claim or Scheduled Liability should be disallowed as a result of the Cure Payments made by the Reorganized Debtors in early November 2009. To eliminate multiple recoveries for a single liability, the Reorganized Debtors seek entry of an order modifying and allowing or expunging certain Claims and Scheduled Liabilities to accurately reflect the amount of such Claims or Scheduled Liabilities against a Debtor after the Reorganized Debtors made the Cure Payments.

D. Exhibit A – Modified And Allowed Claims

22. During the Reorganized Debtors' review of the Proofs of Claims filed in these cases, the Reorganized Debtors determined that certain Proofs of Claim should be modified and allowed so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records (the "Modified And Allowed Claims"). Such amount, class, and Debtor are set forth on Exhibit A hereto. The Reorganized Debtors are authorized to seek allowance of the Modified And Allowed Claims pursuant to articles 9.6(a) and 11 of the Modified Plan. Accordingly, the Reorganized Debtors seek entry of an order modifying and allowing the Modified And Allowed Claims and request that such Claims be revised to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit A.

E. Exhibit B – Partially Satisfied Claim

23. During their Claims review, the Reorganized Debtors determined that a certain Proof of Claim which has been modified pursuant to a prior order of this Court has been satisfied in part by Cure Payments and that the amount of such Claim should be modified and

allowed (the "Partially Satisfied Claim"). Identified on Exhibit B hereto is the Partially Satisfied Claim that the Reorganized Debtors believe should be modified to assert a fully liquidated claim in an amount different from that asserted by the Claimant. Exhibit B reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."⁴ The proposed modified and allowed amount of such Partially Satisfied Claim is reflected in a column titled "Claim As Allowed."

24. The Reorganized Debtors object to the amount of the Partially Satisfied Claim listed on Exhibit B and request that such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit B. Thus, no Claimant listed on Exhibit B would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" of such Claim on Exhibit B.⁵

25. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Partially Satisfied Claim and (b) seek an order modifying and allowing the Partially Satisfied Claims to reflect the Allowed Total as set forth on Exhibit B.

F. Exhibit C – Partially Satisfied Scheduled Liabilities

26. During the their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities that (a) have not been superseded by a filed Proof of Claim and (b) have been partially satisfied by a Cure Payment and therefore should be modified and allowed (the "Partially Satisfied Scheduled Liabilities "). The Reorganized Debtors seek to modify the amount of each Partially Satisfied Scheduled Liability to a fully

⁴ The Asserted Claim Amounts on Exhibit B reflect only asserted liquidated claims.

⁵ For clarity, Exhibit B refers to the former Debtor entities by case number and Exhibit L displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibit B.

liquidated amount and seek to have such Partially Satisfied Scheduled Liability allowed in that amount as an unsecured Claim against the Debtor against which such liability is scheduled.

27. Accordingly, the Debtors object to the amount for each Partially Satisfied Scheduled Liability listed on Exhibit C and request that each such Partially Satisfied Scheduled Liability be revised to reflect the amount listed in the "Partially Satisfied Scheduled Liability As Modified" column of Exhibit C. Thus, no party listed on Exhibit C would be entitled to receive a distribution on any Partially Satisfied Scheduled Liability in an amount exceeding the dollar value listed as the "Modified Total" for such Scheduled Liability on Exhibit C.⁶

G. Exhibit D – Fully Satisfied Scheduled Liabilities

28. During the their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities (a) have not been superseded by a filed Proof of Claim and (b) have been fully satisfied by a Cure Payment and therefore should be disallowed and expunged (the "Fully Satisfied Scheduled Liabilities"). Set forth on Exhibit D hereto are the Fully Satisfied Scheduled Liabilities that the Reorganized Debtors have identified as Scheduled Liabilities for which the Reorganized Debtors are no longer liable.

29. Accordingly, the Reorganized Debtors (a) object to the Fully Satisfied Scheduled Liabilities and (b) seek entry of an order disallowing and expunging the Fully Satisfied Scheduled Liabilities in their entirety. If this Court does not disallow and expunge the Fully Satisfied Scheduled Liabilities in full, the Reorganized Debtors expressly reserve all of their rights to seek leave of this Court to further object to the Fully Satisfied Scheduled Liabilities at a later date on any basis whatsoever.

⁶ For clarity, Exhibit C refers to a Debtor entity by case number and Exhibit L sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibit C.

H. Exhibit E – MDL-Related Claims

30. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim (the "MDL-Related Claims") are affected by the settlement approved by this Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358) (the "Final MDL Order"), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement").⁷ Set forth on Exhibit E hereto are the MDL-Related Claims that the Reorganized Debtors have identified as Claims for which the Reorganized Debtors are not liable by operation of the MDL Settlement or assert amounts not owing pursuant to the Reorganized Debtors' books and records.

31. Five of the six Claims listed on Exhibit E hereto were filed by officers and directors of Delphi Corporation who were released from certain liabilities pursuant to the MDL Settlement – i.e., proofs of claim numbers 12056, 12184, 13410, 14935, and 15599 (the "D&O Claims"). In accordance with the MDL Settlement and the Final MDL Order, those D&O Claims were deemed withdrawn on the effective date of the MDL Settlement to the extent they relate to any claim of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to the Delphi Securities Action, the Delphi ERISA Action, the Delphi Derivative Demands and Actions, the SEC Investigation and Enforcement Action, or the DOJ Investigation and Potential Proceedings (as such terms are defined in the Final MDL Order). See Final MDL Order ¶ 17 & Ex. D ¶ 8.

⁷ Capitalized terms used in this section and not otherwise defined shall have the meanings ascribed to them in the MDL Settlement.

32. Having reviewed those D&O Claims, the Reorganized Debtors believe that they relate solely to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to the Delphi Securities Action, the Delphi ERISA Action, the Delphi Derivative Demands and Actions, the SEC Investigation and Enforcement Action, or the DOJ Investigation and Potential Proceedings. Out of an abundance of caution, however, the Reorganized Debtors are objecting to those D&O Claims to the extent, if any, that they relate to any claim of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to anything other than the Delphi Securities Action, the Delphi ERISA Action, the Delphi Derivative Demands and Actions, the SEC Investigation and Enforcement Action, or the DOJ Investigation and Potential Proceedings on the grounds that (a) they assert amounts or liabilities that are not owing pursuant to the Reorganized Debtors' books and records and (b) they are contingent, unliquidated, and/or subject to disallowance under section 502(e)(1)(B) of the Bankruptcy Code.

33. The remaining MDL-Related Claim is proof of claim number 14379. To the extent that this Claim relates to matters addressed by the MDL Settlement, the Claimant asserting that Claim is a member of one or more classes established by the MDL Settlement. Accordingly, such Claimant is bound by the terms and conditions of the MDL Settlement such that it is barred from seeking any additional recovery in connection with this Claim. To the extent this Claim does not relate to matters addressed by the MDL Settlement or asserts unliquidated amounts, this Claim asserts liabilities that are not owing pursuant to the Reorganized Debtors' books and records.

34. Accordingly, the Debtors (a) object to the MDL-Related Claims and (b) seek entry of an order disallowing and expunging each MDL-Related Claim to the extent such

Claim was not deemed withdrawn pursuant to the MDL Settlement or this Court's orders approving the MDL Settlement. If this Court does not disallow and expunge the MDL-Related Claims in full, the Reorganized Debtors expressly reserve all of their rights to seek leave of this Court to further object to the MDL-Related Claims at a later date on any basis whatsoever.

I. Exhibit F – Union Claims

35. During their Claims review, the Reorganized Debtors determined that certain of the Proofs of Claim were filed by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors (the "Union Claims") and that, among other things, the Union Claims are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of this Court approving each of these settlement agreements.⁸

36. Pursuant to the Debtors' respective agreements with each of the Unions as described in footnote 9 to this Objection, each of the Unions and all of their members, former members, and persons or entities with claims derived from or related to any relationship with

⁸ The Reorganized Debtors note that the order approving the settlement agreement with the USW specifically referred to and specifically "deemed waived and withdrawn with prejudice" as of the effective date of the Modified Plan, the USW's Proof of Claim. Further, although the releases in the Unions' settlement agreements function to waive and withdraw the Union Claims, other orders of this Court may also do the same. For instance, the releases contained in the Unions' settlement agreements were incorporated into the Modified Plan (see Modified Plan, Article XI, Section 11.6) as approved by Plan Modification Order (Docket No. 18707). The Plan Modification Order also contains additional bars to certain Union Claims, such as those related to the Delphi-PBGC Settlement Agreement (as defined in the Plan Modification Order, see Paragraph 60(b)).

such employees or former employees of the Debtors have agreed to waive and release, upon the Effective Date, all claims arising from the respective collective bargaining agreements between the Debtors and each of the Unions.⁹ Therefore, because the Union Claims arise from the collective bargaining agreements between the Debtors and, among other things, each of the Unions, the Union Claims are waived and released pursuant to the settlement agreements, the Union Claims should be disallowed and expunged in their entirety.¹⁰

37. Set forth on Exhibit F hereto is a list of the Union Claims. Accordingly, the Reorganized Debtors (a) object to the Union Claims and (b) seek entry of an order disallowing and expunging the Union Claims in their entirety.

J. Exhibit G – Personal Injury Claims

38. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim assert dollar amounts or liabilities arising from personal injury claims against the Debtors (the "Personal Injury Claims") and either (a) there is no legal basis to support the Personal Injury Claim and/or (b) the Personal Injury Claims are not owing pursuant to the

⁹ The Debtors entered into settlement agreements with each of the UAW and the USW (collectively, the "Settlement Agreements"). The Settlement Agreements, copies of each of which are attached to, and approved by, orders entered by this Court on July 19, 2007 and August 29, 2007 (Docket Nos. 8693 and 9169), all provide, in relevant part:

On the [E]ffective [D]ate . . . the [UAW/USW], all employees and former employees of Delphi represented or formerly represented by the[UAW/USW], and all persons or entities with claims derived from or related to any relationship with such employees or former employees of Delphi, shall waive and release and be deemed to have waived and released any and all claims of any nature, whether liquidated or unliquidated, contingent or non-contingent, asserted or unasserted, existing and/or arising in the future against Delphi, its subsidiaries, or affiliates . . . and the officers, directors, employees, fiduciaries, and agents of each, arising directly or indirectly from or in any way related to any obligations under the collective bargaining agreements between Delphi and the [UAW/USW] and between GM and the [UAW/USW] related to such employees

¹⁰ To further implement each of the Settlement Agreements and this Court's orders approving the Settlement Agreements, proof of claim number 16644 was created on behalf of the UAW and proof of claim number 16702 was created on behalf of the USW. Proofs of claim numbers 16644 and 16702 are not being objected to by this Objection because they represent the negotiated settlements with the Unions corresponding to the Union Claims to which the Reorganized Debtors object.

Reorganized Debtors' books and records. Accordingly, the Reorganized Debtors believe the parties asserting the Personal Injury Claims are not creditors of the Debtors.

39. A bankruptcy court has the authority to apply dispositive legal defenses in the disallowance of Claims, including the Personal Injury Claims. See In re Alper Holdings USA, Inc., 398 B.R. 736, 749 (S.D.N.Y. 2008). In Alper Holdings, the United States District Court for the Southern District of New York noted that 28 U.S.C. § 157(b)(2)(B) expressly provides that allowance or disallowance of claims is a core proceeding over which the bankruptcy court has jurisdiction. Although 28 U.S.C. § 157(b)(5) provides that personal injury claims shall be tried in the district court in which the bankruptcy case is pending, "a bankruptcy court still has jurisdiction to determine whether any right to trial exists." Alper Holdings, 398 B.R. at 749. To the extent that a Personal Injury Claim asserts only a legal issue, this Court has jurisdiction to disallow such a Claim. If a Personal Injury Claims asserts a factual dispute, then the Claim can be liquidated in the district court or other appropriate forum, or if the parties agree, in this Court.

40. Set forth on Exhibit G hereto are the Personal Injury Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable. Accordingly, the Reorganized Debtors (a) object to the Personal Injury Claims and (b) seek entry of an order disallowing and expunging the Personal Injury Claims in their entirety. If this Court does not disallow and expunge any of the Personal Injury Claims in full, the Reorganized Debtors expressly reserve all of their rights to seek leave of this Court to further object to such Personal Injury Claims at a later date on any basis whatsoever.

K. Exhibit H – Duplicate Claim

41. During their Claims review, the Reorganized Debtors determined that a certain Proof of Claim filed against the Reorganized Debtors in fact asserts a duplicative Claim (the "Duplicate Claim") for a single liability.

42. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Reorganized Debtors wish to eliminate the Duplicate Claim, which is identified on Exhibit H hereto. Exhibit H classifies the Duplicate Claim as the "Claim To Be Expunged" and another Proof of Claim as the "Surviving Claim." The Surviving Claims reflect the classifications of the liabilities as reflected on the Reorganized Debtors' books and records. The Reorganized Debtors request that the Proofs of Claim marked as "Claims To Be Expunged" on Exhibit H be disallowed and expunged.¹¹ Accordingly, the Reorganized Debtors (a) object to the Duplicate Claim and (b) seek entry of an order disallowing and expunging the Duplicate Claim in its entirety.

L. Exhibit I – Preference-Related Claims

43. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim are asserted by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and that such Claims are potentially subject to disallowance pursuant to section 502(d) of the Bankruptcy Code (the "Preference-Related Claims"). Set forth on Exhibit I hereto are the Preference-Related Claims that the Reorganized Debtors have identified.

44. Section 502(d) of the Bankruptcy Code provides:

¹¹ The Claim marked as a Surviving Claim on Exhibit H is proof of claim number 10582. By this Objection, the Reorganized Debtors are also seeking entry of an order modifying and allowing proof of claim number 10582 in the amount and class set forth on Exhibit A hereto.

(d) Notwithstanding subsections (a) and (b) of this section, the court shall disallow any claim of any entity from which property is recoverable under section 542, 543, 550, or 553 of this title or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of this title, unless such entity or transferee has paid the amount, or turned over any such property, for which such entity or transferee is liable under section 522(i), 542, 543, 550, or 553 of this title.

11 U.S.C. § 502(d).

45. To preserve their rights under section 502(d) of the Bankruptcy Code, the Reorganized Debtors are objecting to the Preference-Related Claims and propose that their objection to each such Claim remain pending until the conclusion of the Avoidance Action related to such Claim. Once such Avoidance Action is concluded, the Reorganized Debtors would have the option to (a) set off, in whole or in part, the amount of any judgment against distributions under the Modified Plan, if any, on account of the allowed amount of such Claim or (b) withdraw the objection. Accordingly, the Reorganized Debtors seek (a) to object to each Preference-Related Claim pending the conclusion of the Avoidance Action related to such Claim and (b) seek entry of an order preserving the Reorganized Debtors' objection to the Preference-Related Claims on the grounds set forth herein.

M. Exhibit J – Preference-Related Scheduled Liabilities

46. During their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities are held by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and that such Scheduled Liabilities are subject to disallowance pursuant to the section 502(d) of the Bankruptcy Code (the "Preference-Related Scheduled Liabilities"). Set forth on Exhibit J hereto are the Preference-Related Scheduled Liabilities that the Reorganized Debtors have identified.

47. To preserve their rights under section 502(d) of the Bankruptcy Code, the Reorganized Debtors are objecting to the Preference-Related Scheduled Liabilities and propose

that their objection to each such Scheduled Liability remain pending until the conclusion of the Avoidance Action related to such Scheduled Liability. Once such Avoidance Action is concluded, the Reorganized Debtors would have the option to (a) set off, in whole or in part, the amount of any judgment against distributions under the Modified Plan, if any, on account of the allowed amount of such Scheduled Liability or (b) withdraw the objection. Accordingly, the Reorganized Debtors seek to object to each Preference-Related Scheduled Liability pending the conclusion of the Avoidance Action related to such Scheduled Liability.

N. Exhibit K – SERP-Related Scheduled Liabilities

48. During the their review of Scheduled Liabilities, the Reorganized Debtors determined that certain Scheduled Liabilities for amounts owing under the SERP should be modified so that the amount matches the Reorganized Debtors' books and records (the "SERP-Related Scheduled Liabilities"). Such amounts are set forth on Exhibit K hereto. The Reorganized Debtors request that such Scheduled Liabilities be revised to reflect the amount listed in the "Claim As Modified" column of Exhibit K. Thus, no party listed on Exhibit K would be entitled to receive a distribution on any SERP-Related Scheduled Liabilities in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit K.¹² Accordingly, the Reorganized Debtors (a) object to the amount of each SERP-Related Scheduled Liability and (b) seek an order modifying the SERP-Related Scheduled Liabilities to reflect the Modified Total as set forth on Exhibit K.

¹² For clarity, Exhibit K refers to a Debtor entity by case number and Exhibit L sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced in Exhibit K.

Separate Contested Matters

49. Pursuant to the Claims Objection Procedures Order, (a) if a response is filed to this Forty-Fourth Omnibus Claims Objection, the objection to each Claim covered by such response will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014 and (b) any order entered by this Court with respect to a Claim addressed by this Forty-Fourth Omnibus Claims Objection will be deemed a separate order with respect to each such Claim.

Reservation Of Rights

50. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Forty-Fourth Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

51. Responses to this Forty-Fourth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that order, but is qualified in all respects by the express terms thereof.

O. Filing And Service Of Responses

52. To contest an objection, responses (each, a "Response"), if any, to this Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules

of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with this Court in accordance with General Order M-242 (as amended) – registered users of this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010.**

P. Contents Of Responses

53. Every Response to this Forty-Fourth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, modified, and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with this Court, documentation sufficient to establish a prima facie right

to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

Q. Timely Response Required

54. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Forty-Fourth Omnibus Claims Objection.

55. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by this Court. If a Claimant whose Proof of Claim is subject to this Forty-Fourth Omnibus Claims Objection and who is served with this Forty-Fourth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Reorganized Debtors may present to this Court an appropriate order seeking relief with respect to such Claim

consistent with the relief sought in this Forty-Fourth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Reorganized Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Objection Procedures Order.

Replies To Responses

56. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Forty-Fourth Omnibus Claims Objection Order

57. Service of any order with regard to this Forty-Fourth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

58. Questions about this Forty-Fourth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to KCC at 1-888-249-2691 or www.dphholdingsdocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

59. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Seventeenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered January 25, 2010 (Docket No. 19360). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

60. Pursuant to the Claims Objection Procedures Order, the Reorganized Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Forty-Fourth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C is attached hereto as Exhibit N. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits D, E, F, G, and H is attached hereto as Exhibit O. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits I and J is attached hereto as Exhibit P. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit K is attached hereto as Exhibit Q. Claimants will receive a copy of this Forty-Fourth Omnibus Claims Objection without Exhibits A through Q hereto. Claimants will nonetheless be able to review Exhibits A through Q hereto free of charge by accessing the

Reorganized Debtors' Legal Information Website (www.dphholdingsdocket.com). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
February 3, 2010

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
	:
DPH HOLDINGS CORP., <u>et al.</u> ,	:
	:
Reorganized Debtors.	:
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND (d) AND FED. R. BANKR. P. 3007 TO (I) MODIFY AND ALLOW (A) CERTAIN MODIFIED AND ALLOWED CLAIMS, (B) A PARTIALLY SATISFIED CLAIM, AND (C) CERTAIN PARTIALLY SATISFIED SCHEDULED LIABILITIES, (II) DISALLOW AND EXPUNGE (A) CERTAIN FULLY SATISFIED SCHEDULED LIABILITIES, (B) CERTAIN MDL-RELATED CLAIMS, (C) CERTAIN UNION CLAIMS, (D) CERTAIN PERSONAL INJURY CLAIMS, AND (E) A DUPLICATE CLAIM, (III) PRESERVE REORGANIZED DEBTORS' OBJECTION TO CERTAIN (A) PREFERENCE-RELATED CLAIMS AND (B) PREFERENCE-RELATED SCHEDULED LIABILITIES, AND (IV) MODIFY CERTAIN SERP-RELATED SCHEDULED LIABILITIES

("FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the

"Forty-Fourth Omnibus Claims Objection" or the "Objection")¹ of DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated February 3, 2010; and upon the record of the hearing held on the Forty-Fourth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, G, H, I, J, and K hereto was properly and timely served with a copy of the Forty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Forty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Forty-Fourth Omnibus Claims Objection. No other or further notice of the Forty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Forty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Forty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Forty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Forty-Fourth Omnibus Claims Objection.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records (the "Modified And Allowed Claims").

D. The Claim listed on Exhibit B asserts dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors (the "Partially Satisfied Claim"). The Reorganized Debtors propose to further modify and allow this Claim so that the amount and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

E. The Scheduled Liabilities listed on Exhibit C have been partially satisfied by Cure Payments made by the Reorganized Debtors (the "Partially Satisfied Scheduled Liabilities"). The Reorganized Debtors propose to modify and allow these Scheduled Liabilities so that the amount in which such Scheduled Liabilities are proposed to be allowed match the Reorganized Debtors' books and records.

F. The Scheduled Liabilities listed on Exhibit D are those Scheduled Liabilities that have been fully satisfied by Cure Payments made by the Reorganized Debtors and therefore are not owing pursuant the Reorganized Debtors' books and records (the "Fully Satisfied Scheduled Liabilities ").

G. The Claims listed on Exhibit E assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating to that certain multidistrict litigation resolved pursuant to the MDL Settlement and (i) are deemed waived and withdrawn pursuant to the MDL Settlement and (ii) to the extent each such Claim is not deemed withdrawn pursuant to the MDL Settlement or this Court's orders

approving the MDL Settlement, asserts liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records (the "MDL-Related Claims").

H. The Claims listed on Exhibit F are Claims asserted by the UAW, the USW, and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of these Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors (the "Union Claims"). Such Union Claims are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of this Court approving each of these settlement agreements.

I. The Claims listed on Exhibit G are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records (the "Personal Injury Claims").

J. The Claim listed on Exhibit H (the "Duplicate Claim") is a Claim that is duplicative of another Proof of Claim (the "Surviving Claim"). The Surviving Claim is listed on Exhibit A as a Modified And Allowed Claim and asserts dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which the Surviving Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

K. The Claims listed on Exhibit I are Claims asserted by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and are subject to potential disallowance pursuant to section 502(d) of the Bankruptcy Code (the "Preference-Related Claims").

L. The Claims listed on Exhibit J are those Scheduled Liabilities held by Avoidance Defendants in Avoidance Actions brought by the Debtors and/or the Reorganized Debtors and are subject to potential disallowance pursuant to section 502(d) of the Bankruptcy Code (the "Preference-Related Scheduled Liabilities").

M. The Scheduled Liabilities listed on Exhibit K are Scheduled Liabilities owed in connection with the SERP that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records (the "SERP-Related Scheduled Liabilities").

N. Exhibit L hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits A, B, C, and K. Exhibit M sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, G, H, I, J, and K in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each Modified And Allowed Claim listed on Exhibit A hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit A.

2. The Partially Satisfied Claim listed on Exhibit B hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit B.

3. Each Partially Satisfied Scheduled Liability listed on Exhibit C hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit C.

4. Each Fully Satisfied Claim listed on Exhibit D hereto is hereby disallowed and expunged in its entirety.

5. Each MDL-Related Claim listed on Exhibit E hereto is hereby disallowed and expunged to the extent such Claim was not deemed withdrawn pursuant to the MDL Settlement or this Court's orders approving the MDL Settlement.

6. Each Union Claim listed on Exhibit F hereto is hereby disallowed and expunged in its entirety.

7. Each Personal Injury Claim listed on Exhibit G hereto is hereby disallowed and expunged in its entirety.

8. The Duplicate Claim listed on Exhibit H hereto is hereby disallowed and expunged in its entirety.

9. The Reorganized Debtors' objection to each Preference-Related Claim listed on Exhibit I hereto pursuant to section 502(d) of the Bankruptcy Code is hereby deemed preserved pending the conclusion of the Avoidance Action related to such Preference-Related Claim.

10. The Reorganized Debtors' objection to each Preference-Related Scheduled Liability listed on Exhibit J hereto pursuant to section 502(d) of the Bankruptcy Code is hereby deemed preserved pending the conclusion of the Avoidance Action related to such Preference-Related Scheduled Liability.

11. Each SERP-Related Scheduled Liability listed on Exhibit K hereto is hereby modified to reflect the amount listed in the "Claim As Modified" column of Exhibit K.

12. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Forty-Fourth Omnibus Claims Objection except as such claims may have been settled and allowed.

13. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Forty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

14. Each of the objections by the Reorganized Debtors to each Claim addressed in the Forty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D, E, F, G, H, I, J, and K constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Forty-Fourth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

15. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
March ___, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - MODIFIED AND ALLOWED CLAIMS

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 15624</p> <p>Date Filed: 07/31/2006</p> <p>Docketed Total: \$0.00</p> <p>Filing Creditor Name:</p> <p>ALABAMA WORKERS COMPENSATION SELF INSURERS GUARANTY ASSOCIATION INC MAYNARD COOPER & GALE PC 1901 6TH AVE N STE 2400 BIRMINGHAM, AL 35203</p>	<p>Claim Holder Name</p> <p>ALABAMA WORKERS COMPENSATION SELF INSURERS GUARANTY ASSOCIATION INC MAYNARD COOPER & GALE PC 1901 6TH AVE N STE 2400 BIRMINGHAM, AL 35203</p> <p>Docketed Total:</p> <p>UNL</p> <p><u>Case Number***</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> UNL</p>	<p>Allowed Total:</p> <p>\$1,264,902.78</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,264,902.78</p>
<p>Claim: 10582</p> <p>Date Filed: 07/25/2006</p> <p>Docketed Total: \$25,577,870.48</p> <p>Filing Creditor Name:</p> <p>BATTENBERG III J T</p>	<p>Claim Holder Name</p> <p>BATTENBERG III J T</p> <p>Docketed Total:</p> <p>\$25,577,870.48</p> <p><u>Case Number***</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> UNL</p>	<p>Allowed Total:</p> <p>\$21,959,868.20</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$21,959,868.20</p>
		<p>Total Claims To Be Allowed: 2</p> <p>Total Amount As Docketed: \$25,577,870.48</p> <p>Total Amount As Allowed: \$23,224,770.98</p>

* The addresses of certain of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** "UNL" denotes an unliquidated claim.

*** See Exhibit L for a listing of debtor entities by case number.

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EXHIBIT B - PARTIALLY SATISFIED CLAIM

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 1165</div> <div>Date Filed: 12/14/2005</div> <div>Docketed Total: \$1,280,342.50</div> <div>Filing Creditor Name:</div> <div>ATMEL CORPORATION</div> <div>2325 ORCHARD PKWY</div> <div>SAN JOSE, CA 95131</div>	<div>Claim Holder Name</div> <div>ATMEL CORPORATION</div> <div>2325 ORCHARD PKWY</div> <div>SAN JOSE, CA 95131</div> <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Docketed Total:</div><div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$1,280,342.50</div></div><div><div></div><div></div><div>\$1,280,342.50</div></div></div></div>	<div><div>Allowed Total:</div><div><div><div>Case Number*</div><div>05-44539</div></div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div></div><div></div><div>\$46,512.00</div></div></div><div><div>05-44640</div><div></div><div>\$570,000.00</div></div><div><div></div><div></div><div>\$616,512.00</div></div></div>
		<div>Total Claims To Be Allowed: 1</div> <div>Total Amount As Docketed: \$1,280,342.50</div> <div>Total Amount As Allowed: \$616,512.00</div>

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* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10395881 Date Filed: 01/20/2006 Docketed Total: \$8,678.36 Filing Creditor Name: A MAIER PRAEZISION GMBH EFT GEWERBEHALLESTR 1-3 78112 ST GEORGEN, GERMANY</p>	<p>Creditor Name A MAIER PRAEZISION GMBH EFT Docketed Total: Priority Unsecured \$8,678.36 \$8,678.36</p>	<p>Allowed Total: Priority Unsecured \$4,339.18 \$4,339.18</p>
<p>Scheduled Liability: 10395922 Date Filed: 01/20/2006 Docketed Total: \$5,292.00 Filing Creditor Name: ABRACON CORPORATION 29 JOURNEY ALISO VIEJO, CA 92656</p>	<p>Creditor Name ABRACON CORPORATION Docketed Total: Priority Unsecured \$5,292.00 \$5,292.00</p>	<p>Allowed Total: Priority Unsecured \$2,646.00 \$2,646.00</p>
<p>Scheduled Liability: 10396125 Date Filed: 01/20/2006 Docketed Total: \$187,932.79 Filing Creditor Name: ALLAN TOOL & MACHINE CO INC 1822 E MAPLE RD TROY, MI 48063</p>	<p>Creditor Name ALLAN TOOL & MACHINE CO INC Docketed Total: Priority Unsecured \$187,932.79 \$187,932.79</p>	<p>Allowed Total: Priority Unsecured \$181,870.79 \$181,870.79</p>
<p>Scheduled Liability: 10407381 Date Filed: 04/12/2006 Docketed Total: \$93,287.84 Filing Creditor Name: AMKOR ELECTRONICS INC 1345 ENTERPRISE DR WEST CHESTER, PA 19380</p>	<p>Creditor Name ASM CAPITAL LP Docketed Total: Priority Unsecured \$93,287.84 \$93,287.84</p>	<p>Allowed Total: Priority Unsecured \$17,260.53 \$17,260.53</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10396257 Date Filed: 01/20/2006 Docketed Total: \$36,769.72 Filing Creditor Name: AMTEC PRECISION PRODUCTS INC 1355 HOLMES RD ELGIN, IL 60123	Creditor Name	AMTEC PRECISION PRODUCTS INC	Docketed Total:	Allowed Total:	
Scheduled Liability: 10394291 Date Filed: 01/20/2006 Docketed Total: \$1,528.69 Filing Creditor Name: ANIXTER 2540 S. SARAH AVE. FRESNO, CA 93706	Creditor Name	ANIXTER	Docketed Total:	Allowed Total:	
Scheduled Liability: 10416989 Date Filed: 10/10/2008 Docketed Total: \$28,659.96 Filing Creditor Name: ARGENT AUTOMOTIVE SYSTEMS INC PO BOX 67000 DEPT 99401 DETROIT, MI 482670994	Creditor Name	ASM CAPITAL LP	Docketed Total:	Allowed Total:	
Scheduled Liability: 10396342 Date Filed: 01/20/2006 Docketed Total: \$1,038.80 Filing Creditor Name: ARK TECHNOLOGIES INC 6536 EAGLE WAY CHICAGO, IL 606781653	Creditor Name	ARK TECHNOLOGIES INC	Docketed Total:	Allowed Total:	

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED				SCHEDULED LIABILITY AS ALLOWED			
	Creditor Name							
Scheduled Liability: 10417035 Date Filed: 10/10/2008 Docketed Total: \$24,068.80 Filing Creditor Name: ARMSTRONG INDUSTRIAL CORP LTD 531 BUKIT BATOK ST 23 659547 ST GEORGEN, 659547 SINGAPORE	ARMSTRONG INDUSTRIAL CORP LTD	Docketed Total:						
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$24,068.80		<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$16,727.80
				\$24,068.80				\$16,727.80
	Creditor Name							
Scheduled Liability: 10407441 Date Filed: 04/12/2006 Docketed Total: \$32,528.56 Filing Creditor Name: AUTOMATIC SPRING PRODUCTS EFT CORP PO BOX 79001 DETROIT, MI 482791075	ASM CAPITAL LP	Docketed Total:						
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$32,528.56		<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$31,868.56
				\$32,528.56				\$31,868.56
	Creditor Name							
Scheduled Liability: 10407089 Date Filed: 04/12/2006 Docketed Total: \$57,770.10 Filing Creditor Name: AUTOSPLICE, INC PO BOX 27189 SANTA ANA, CA 927997189	AUTOSPLICE, INC	Docketed Total:						
	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$57,770.10		<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$27,623.95
				\$57,770.10				\$27,623.95
	Creditor Name							
Scheduled Liability: 10396531 Date Filed: 01/20/2006 Docketed Total: \$18,030.08 Filing Creditor Name: BALLY RIBBON MILLS 23 N 7TH S BALLY, PA 19503	MADISON INVESTMENT TRUST SERIES 38	Docketed Total:						
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,030.08		<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,636.08
				\$18,030.08				\$3,636.08

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
Scheduled Liability: 10396556 Date Filed: 01/20/2006 Docketed Total: \$18,375.00 Filing Creditor Name: BARRY INDUSTRIES INC PO BOX 1326 ATTLEBORO FALLS, MA 02763	Creditor Name ARGO PARTNERS <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$18,375.00 \$18,375.00	Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$9,187.50 \$9,187.50
Scheduled Liability: 10396732 Date Filed: 01/20/2006 Docketed Total: \$28,212.48 Filing Creditor Name: BRIGHT HEADPHONE ELECTRONICS CO 8TH FL NO 109 LI DE ST TAIPEI CHUNG HO CITY, R O C 235 TAIWAN, PROVINCE OF CHINA	Creditor Name BRIGHT HEADPHONE ELECTRONICS CO <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$28,212.48 \$28,212.48	Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$910.08 \$910.08
Scheduled Liability: 10396820 Date Filed: 01/20/2006 Docketed Total: \$66,999.17 Filing Creditor Name: CALDWELL INDUSTRIES INC 2351 NEW MILLENNIUM DRIVE LOUISVILLE, KY 40216	Creditor Name ASM CAPITAL LP <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$66,999.17 \$66,999.17	Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$65,288.17 \$65,288.17
Scheduled Liability: 10397014 Date Filed: 01/20/2006 Docketed Total: \$45,708.59 Filing Creditor Name: CHIPPAC LTD 47400 KATO RD FREMONT, CA 94538	Creditor Name CHIPPAC LTD <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$45,708.59 \$45,708.59	Allowed Total: <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,820.59 \$6,820.59

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10397062 Date Filed: 01/20/2006 Docketed Total: \$64,197.82 Filing Creditor Name: CIRCLE PROSCO INC PO BOX 391 COLUMBUS, IN 47201</p>	<p>Creditor Name AMROC INVESTMENTS LLC</p> <p>Docketed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$64,197.82</u> 05-44640 <u>\$64,197.82</u></p>	<p>Allowed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$3,825.42</u> 05-44640 <u>\$3,825.42</u></p>
<p>Scheduled Liability: 10397088 Date Filed: 01/20/2006 Docketed Total: \$5,153.20 Filing Creditor Name: CLARIANT CORP MASTERBATCHES DIV 85 INDUSTRIAL DR HOLDEN, MA 01520</p>	<p>Creditor Name CLARIANT CORP MASTERBATCHES DIV</p> <p>Docketed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$5,153.20</u> 05-44640 <u>\$5,153.20</u></p>	<p>Allowed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$2,108.20</u> 05-44640 <u>\$2,108.20</u></p>
<p>Scheduled Liability: 10415623 Date Filed: 10/12/2007 Docketed Total: \$74,193.08 Filing Creditor Name: COMPUTER OPTICAL PRODUCTS, INC 9174 DEERING AVE. CHATSWORTH, CA 91311</p>	<p>Creditor Name ARGO PARTNERS</p> <p>Docketed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$74,193.08</u> 05-44507 <u>\$74,193.08</u></p>	<p>Allowed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$57,742.12</u> 05-44507 <u>\$57,742.12</u></p>
<p>Scheduled Liability: 10397466 Date Filed: 01/20/2006 Docketed Total: \$1,529.85 Filing Creditor Name: DEARBORN CDT 250 W CARPENTER AVE WHEELING, IL 60090</p>	<p>Creditor Name DEARBORN CDT</p> <p>Docketed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$1,529.85</u> 05-44640 <u>\$1,529.85</u></p>	<p>Allowed Total: <u>Priority</u> <u>Unsecured</u> <u>Case Number*</u> <u>\$168.80</u> 05-44640 <u>\$168.80</u></p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10416959 Date Filed: 10/10/2008 Docketed Total: \$196,954.80 Filing Creditor Name: DERBY FABRICATING INC PO BOX 633844 CINCINNATI, OH 452633844	Creditor Name ASM CAPITAL LP	Docketed Total:	<u>Secured</u> <u>Case Number*</u> 05-44640	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Case Number*</u> 05-44640	<u>Unsecured</u> \$196,314.72 <u>Unsecured</u> \$196,314.72
Scheduled Liability: 10415656 Date Filed: 10/12/2007 Docketed Total: \$27,114.70 Filing Creditor Name: DIODES INC PO BOX 2960 LOS ANGELES, CA 900510960	Creditor Name MADISON NICHE OPPORTUNITIES LLC	Docketed Total:	<u>Secured</u> <u>Case Number*</u> 05-44640	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Case Number*</u> 05-44640	<u>Unsecured</u> \$26,802.18 <u>Unsecured</u> \$26,802.18
Scheduled Liability: 10397855 Date Filed: 01/20/2006 Docketed Total: \$86,320.46 Filing Creditor Name: ELLIOTT TAPE INC 135 S LASALLE DEPT 6464 CHICAGO, IL 606746464	Creditor Name ASM CAPITAL LP	Docketed Total:	<u>Secured</u> <u>Case Number*</u> 05-44640	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Case Number*</u> 05-44640	<u>Unsecured</u> \$48,192.96 <u>Unsecured</u> \$48,192.96
Scheduled Liability: 10397932 Date Filed: 01/20/2006 Docketed Total: \$9,828.61 Filing Creditor Name: ENRICAU SA 50 RUE JACQUES BALMAT ZAC DU GRAND BOIS BP 45 F 74130 VOUGY, FRANCE	Creditor Name ENRICAU SA 50 RUE JACQUES BALMAT	Docketed Total:	<u>Secured</u> <u>Case Number*</u> 05-44640	Allowed Total: <u>Priority</u> <u>Secured</u> <u>Case Number*</u> 05-44640	<u>Unsecured</u> \$328.10 <u>Unsecured</u> \$328.10

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10398016 Date Filed: 01/20/2006 Docketed Total: \$144,434.01 Filing Creditor Name: F & G TOOL & DIE CO INC PO BOX 321 WEST CARROLLTON, OH 45449</p>	<p>Creditor Name F & G TOOL & DIE CO INC Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$144,434.01 \$144,434.01 \$144,434.01</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$111,912.07 \$111,912.07 \$111,912.07</p>
<p>Scheduled Liability: 10394384 Date Filed: 01/20/2006 Docketed Total: \$6,975.05 Filing Creditor Name: FANSTEEL INTERCAST 3600 FORMOSA BUILDING N SUITE 13 MC ALLEN, TX 78503</p>	<p>Creditor Name ASM CAPITAL LP Docketed Total: Priority Secured Unsecured Case Number* 05-44507 \$6,975.05 \$6,975.05 \$6,975.05</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44507 \$2,316.49 \$2,316.49 \$2,316.49</p>
<p>Scheduled Liability: 10415591 Date Filed: 10/12/2007 Docketed Total: \$30,768.00 Filing Creditor Name: FILTERTEK INC PO BOX 795191 ST LOUIS, MO 631790795</p>	<p>Creditor Name AMROC INVESTMENTS LLC Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$30,768.00 \$30,768.00 \$30,768.00</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$29,498.00 \$29,498.00 \$29,498.00</p>
<p>Scheduled Liability: 10407270 Date Filed: 04/12/2006 Docketed Total: \$14,752.80 Filing Creditor Name: FISCHER-TECH LTD NO 12 LOYANG WAY 4 LAYANG INDUSTRIAL ESTATE SINGAPORE, 507602</p>	<p>Creditor Name FISCHER-TECH LTD Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$14,752.80 \$14,752.80 \$14,752.80</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$13,816.90 \$13,816.90 \$13,816.90</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10407128 Date Filed: 04/12/2006 Docketed Total: \$11,992.20 Filing Creditor Name: FRAEN MACHINNING CORP DBA SWIESTRONICS PO BOX 845046 BOSTON, MA 22845046</p>	<p>Creditor Name FRAEN MACHINNING CORP Docketed Total: Priority Secured Unsecured Case Number* 05-44567 \$11,992.20 \$11,992.20 \$11,992.20</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44567 \$1,875.00 \$1,875.00 \$1,875.00</p>
<p>Scheduled Liability: 10393108 Date Filed: 01/20/2006 Docketed Total: \$2,855.63 Filing Creditor Name: GENERAL SILICONES 14140 LIVE OAK AVENUE, UNIT D BALDWIN PARK, CA 91706</p>	<p>Creditor Name GENERAL SILICONES Docketed Total: Priority Secured Unsecured Case Number* 05-44567 \$2,855.63 \$2,855.63 \$2,855.63</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44567 \$1,427.81 \$1,427.81 \$1,427.81</p>
<p>Scheduled Liability: 10407969 Date Filed: 04/12/2006 Docketed Total: \$152,774.28 Filing Creditor Name: GENERAL SILICONES EFT 14140 LIVE OAK AVE UNIT D BALDWIN PARK, CA 91706</p>	<p>Creditor Name LONGACRE MASTER FUND LTD Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$152,774.28 \$152,774.28 \$152,774.28</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$44,667.12 \$44,667.12 \$44,667.12</p>
<p>Scheduled Liability: 10407170 Date Filed: 04/12/2006 Docketed Total: \$8,512.00 Filing Creditor Name: GOSHEN DIE CUTTING INC 815 LOGAN STREET GOSHEN, IN 46528</p>	<p>Creditor Name ASM CAPITAL LP Docketed Total: Priority Secured Unsecured Case Number* 05-44567 \$8,512.00 \$8,512.00 \$8,512.00</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44567 \$5,992.00 \$5,992.00 \$5,992.00</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED				SCHEDULED LIABILITY AS ALLOWED			
	Creditor Name							
Scheduled Liability: 10398566 Date Filed: 01/20/2006 Docketed Total: \$47,454.55 Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP ASSIGNEE AUTOSPLICE INC PO BOX 673305 DETROIT, MI 482673305	HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	Docketed Total:						
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$47,454.55		<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,215.08
								<u>\$1,215.08</u>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10405357 Date Filed: 04/12/2006 Docketed Total: \$23,128.00 Filing Creditor Name: HITACHI CHEMICAL SINGAPORE PTE LTD 614 E POPLAR ST KOKOMO, IN 46902	Creditor Name	HITACHI CHEMICAL SINGAPORE PTE LTD	Docketed Total:	Allowed Total: _____	_____ _____ _____
Scheduled Liability: 10398809 Date Filed: 01/20/2006 Docketed Total: \$10,862.60 Filing Creditor Name: INDIUM CORPORATION OF AMERICA PO BOX 3242 BUFFALO, NY 14240	Creditor Name	INDIUM CORPORATION OF AMERICA	Docketed Total:	Allowed Total: _____	_____ _____ _____
Scheduled Liability: 10393119 Date Filed: 01/20/2006 Docketed Total: \$27,074.76 Filing Creditor Name: INDUSTRIAL ELECTRIC WIRE INC BOX 88545 MILWAUKEE, WI 532880545	Creditor Name	ASM CAPITAL LP	Docketed Total:	Allowed Total: _____	_____ _____ _____
Scheduled Liability: 10398993 Date Filed: 01/20/2006 Docketed Total: \$17,898.69 Filing Creditor Name: J P PRODUCTS CO INC 720 VANDENBURG ROAD KING OF PRUSSIA, PA 19406	Creditor Name	J P PRODUCTS CO INC	Docketed Total:	Allowed Total: _____	_____ _____ _____

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED				SCHEDULED LIABILITY AS ALLOWED			
	Creditor Name							
Scheduled Liability: 10393126 Date Filed: 01/20/2006 Docketed Total: \$12,731.07 Filing Creditor Name: JACKSON SPRING & MFG. CO. INC 299 BOND STREET ELK GROVE VILLAGE, IL 60007	FAIR HARBOR CAPITAL LLC	Docketed Total:				Allowed Total:		
	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
				\$12,731.07				\$314.00
				\$12,731.07				\$314.00
	Creditor Name							
Scheduled Liability: 10399013 Date Filed: 01/20/2006 Docketed Total: \$549,607.89 Filing Creditor Name: JAE ELECTRONICS 142 TECHNOLOGY DR STE 100 IRVINE, CA 92618	ASM CAPITAL II LP	Docketed Total:				Allowed Total:		
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
				\$549,607.89				\$519,427.67
				\$549,607.89				\$519,427.67
	Creditor Name							
Scheduled Liability: 10393127 Date Filed: 01/20/2006 Docketed Total: \$27,050.86 Filing Creditor Name: K O A SPEER ELECTRONICS INC K S E CAPITAL CORPORATION PO BOX 711769 CINCINNATI, OH 45271769	K O A SPEER ELECTRONICS INC	Docketed Total:				Allowed Total:		
	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
				\$27,050.86				\$14,672.70
				\$27,050.86				\$14,672.70
	Creditor Name							
Scheduled Liability: 10407175 Date Filed: 04/12/2006 Docketed Total: \$3,564.74 Filing Creditor Name: KEATS SOUTHWEST 11425 ROJAS EL PASO, TX 799366424	KEATS SOUTHWEST	Docketed Total:				Allowed Total:		
	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
				\$3,564.74				\$1,130.50
				\$3,564.74				\$1,130.50

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10394441 Date Filed: 01/20/2006 Docketed Total: \$18,500.00 Filing Creditor Name: KERK MOTION PRODUCTS 1 KERK DR. HOLLIS, NH 03049</p>	<p>Creditor Name KERK MOTION PRODUCTS Docketed Total: Priority Secured Unsecured Case Number* 05-44507 \$18,500.00 \$18,500.00</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44507 \$755.00 \$755.00</p>
<p>Scheduled Liability: 10399208 Date Filed: 01/20/2006 Docketed Total: \$422,229.72 Filing Creditor Name: KILLIAN MFG CORP PO BOX 1450 NW 5529 MINNEAPOLIS, MN 554855529</p>	<p>Creditor Name LONGACRE MASTER FUND LTD Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$422,229.72 \$422,229.72</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$219,511.92 \$219,511.92</p>
<p>Scheduled Liability: 10405364 Date Filed: 04/12/2006 Docketed Total: \$10,614.48 Filing Creditor Name: KOA EUROPE GMBH KADDENBUSCH 6 DAEGELING, 25578 GERMANY</p>	<p>Creditor Name KOA EUROPE GMBH Docketed Total: Priority Secured Unsecured Case Number* 05-44610 \$10,614.48 \$10,614.48</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44610 \$5,651.34 \$5,651.34</p>
<p>Scheduled Liability: 10415483 Date Filed: 10/12/2007 Docketed Total: \$1,942,709.39 Filing Creditor Name: KOA SPEER ELECTRONICS INC ACCOUNTS RECEIVABLE PO BOX 547 BRADFORD, PA 16701</p>	<p>Creditor Name KOA SPEER ELECTRONICS INC Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$1,942,709.39 \$1,942,709.39</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$807,655.30 \$807,655.30</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10399237 Date Filed: 01/20/2006 Docketed Total: \$749.48 Filing Creditor Name: KODA STANZ UND BIEGETECHNIK GMBH PO BOX 12 02 53 D 44292 DORTMUND, GERMANY	Creditor Name	Docketed Total:	Secured Priority Unsecured	Allowed Total: Secured Priority Unsecured	Case Number* 05-44640 \$6.65 \$6.65 \$6.65
Scheduled Liability: 10399358 Date Filed: 01/20/2006 Docketed Total: \$162,625.12 Filing Creditor Name: LDM TECHNOLOGIES DRAWER 67 894 DETROIT, MI 48327	Creditor Name	Docketed Total:	Secured Priority Unsecured	Allowed Total: Secured Priority Unsecured	Case Number* 05-44640 \$111,181.71 \$111,181.71 \$111,181.71
Scheduled Liability: 10415489 Date Filed: 10/12/2007 Docketed Total: \$178,974.20 Filing Creditor Name: LINEAR TECHNOLOGY CORP 1630 MC CARTHY BLVD MILPITAS, CA 950357487	Creditor Name	Docketed Total:	Secured Priority Unsecured	Allowed Total: Secured Priority Unsecured	Case Number* 05-44640 \$3,625.63 \$3,625.63 \$3,625.63
Scheduled Liability: 10393414 Date Filed: 01/20/2006 Docketed Total: \$3,465.00 Filing Creditor Name: LUMEX INC 290 E HELEN RD PALATINE, IL 60067	Creditor Name	Docketed Total:	Secured Priority Unsecured	Allowed Total: Secured Priority Unsecured	Case Number* 05-44567 \$1,732.50 \$1,732.50 \$1,732.50

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<div>Scheduled Liability: 10399513 Date Filed: 01/20/2006 Docketed Total: \$10,039.20 Filing Creditor Name: M RON CORP 6050 N 52ND AVE GLENDALE, AZ 85301</div>	<div>Creditor Name AMROC INVESTMENTS LLC</div> <div>Docketed Total: \$10,039.20</div> <div><div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$10,039.20</div><div></div><div></div><div></div></div><div>\$10,039.20</div></div>	<div>Allowed Total: \$5,319.40</div> <div><div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$5,319.40</div><div></div><div></div><div></div></div><div>\$5,319.40</div></div>
<div>Scheduled Liability: 10399670 Date Filed: 01/20/2006 Docketed Total: \$12,773.62 Filing Creditor Name: MCCOURT LABEL CABINET CO EFT PO BOX 79001 DETROIT, MI 482791562</div>	<div>Creditor Name MCCOURT LABEL CABINET CO EFT</div> <div>Docketed Total: \$12,773.62</div> <div><div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$12,773.62</div><div></div><div></div><div></div></div><div>\$12,773.62</div></div>	<div>Allowed Total: \$12,580.90</div> <div><div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$12,580.90</div><div></div><div></div><div></div></div><div>\$12,580.90</div></div>
<div>Scheduled Liability: 10399702 Date Filed: 01/20/2006 Docketed Total: \$110,714.89 Filing Creditor Name: MECHANICAL & INDUSTRIAL FASTENERS MIFAST PO BOX 809153 CHICAGO, IL 606809153</div>	<div>Creditor Name HAIN CAPITAL HOLDINGS LLC</div> <div>Docketed Total: \$110,714.89</div> <div><div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$110,714.89</div><div></div><div></div><div></div></div><div>\$110,714.89</div></div>	<div>Allowed Total: \$74,927.42</div> <div><div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$74,927.42</div><div></div><div></div><div></div></div><div>\$74,927.42</div></div>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10416958 Date Filed: 10/10/2008 Docketed Total: \$315,003.80 Filing Creditor Name: MICHIGAN SPRING & STAMPING EFT 2700 WICKHAM DR MUSKEGON, MI 49441</p>	<p>Creditor Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD</p> <p>Docketed Total: \$315,003.80</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$315,003.80</p> <p>\$315,003.80</p>	<p>Allowed Total: \$307,802.15</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$307,802.15</p> <p>\$307,802.15</p>
<p>Scheduled Liability: 10399813 Date Filed: 01/20/2006 Docketed Total: \$1,927.31 Filing Creditor Name: MICRO STAMPING CORP 140 BELMONT DRIVE SOMERSET, NJ 08873</p>	<p>Creditor Name MICRO STAMPING CORP</p> <p>Docketed Total: \$1,927.31</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$1,927.31</p> <p>\$1,927.31</p>	<p>Allowed Total: \$1,746.53</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$1,746.53</p> <p>\$1,746.53</p>
<p>Scheduled Liability: 10399923 Date Filed: 01/20/2006 Docketed Total: \$1,790.69 Filing Creditor Name: MOCAP INC PO BOX 60351 SAINT LOUIS, MO 631600351</p>	<p>Creditor Name SIERRA LIQUIDITY FUND</p> <p>Docketed Total: \$1,790.69</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$1,790.69</p> <p>\$1,790.69</p>	<p>Allowed Total: \$1,519.44</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$1,519.44</p> <p>\$1,519.44</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10400044 Date Filed: 01/20/2006 Docketed Total: \$3,145.46 Filing Creditor Name: MYERS SPRING CO INC 720 WATER ST LOGANSPOET, IN 46947	Creditor Name ASM CAPITAL LP <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Scheduled Liability: 10400161 Date Filed: 01/20/2006 Docketed Total: \$13,682.62 Filing Creditor Name: NIAGARA PLASTICS LLC 7090 EDINBORO RD ERIE, PA 16509	Creditor Name HAIN CAPITAL HOLDINGS LLC <u>Case Number*</u> 05-44640	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Scheduled Liability: 10407212 Date Filed: 04/12/2006 Docketed Total: \$287.97 Filing Creditor Name: OHIO FASTENERS & TOOL INC 915 LAKE ROAD MEDINA, OH 44258	Creditor Name OHIO FASTENERS & TOOL INC <u>Case Number*</u> 05-44567	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Scheduled Liability: 10393257 Date Filed: 01/20/2006 Docketed Total: \$1,543.90 Filing Creditor Name: PESA LABELING SYSTEM CORP 275 KINGS HWY #104 BROWNSVILLE, TX 78521	Creditor Name FAIR HARBOR CAPITAL LLC <u>Case Number*</u> 05-44567	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10408631 Date Filed: 04/12/2006 Docketed Total: \$35,073.02 Filing Creditor Name: POLYMETALLURGICAL CORP PO BOX 3249 NO ATTLEBORO, MA 02761</p>	<p>Creditor Name REDROCK CAPITAL PARTNERS LLC Docketed Total: Priority Unsecured \$35,073.02 \$35,073.02</p> <p>Case Number* 05-44640</p> <p>Secured Unsecured \$8,388.12 \$8,388.12</p>	<p>Allowed Total: Priority Unsecured \$8,388.12 \$8,388.12</p> <p>Case Number* 05-44640</p> <p>Secured Unsecured \$8,388.12 \$8,388.12</p>
<p>Scheduled Liability: 10415735 Date Filed: 10/12/2007 Docketed Total: \$423,958.23 Filing Creditor Name: PRIDGON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507</p>	<p>Creditor Name ARGO PARTNERS Docketed Total: Priority Unsecured \$423,958.23 \$423,958.23</p> <p>Case Number* 05-44640</p> <p>Secured Unsecured \$393,150.78 \$393,150.78</p>	<p>Allowed Total: Priority Unsecured \$393,150.78 \$393,150.78</p> <p>Case Number* 05-44640</p> <p>Secured Unsecured \$393,150.78 \$393,150.78</p>
<p>Scheduled Liability: 10408670 Date Filed: 04/12/2006 Docketed Total: \$28,087.93 Filing Creditor Name: PROTECTIVE CLOSURES CO INC EFT CAPLUGS DIV 2150 ELMWOOD AVE BUFFALO, NY 14207</p>	<p>Creditor Name HAIN CAPITAL HOLDINGS LLC Docketed Total: Priority Unsecured \$28,087.93 \$28,087.93</p> <p>Case Number* 05-44640</p> <p>Secured Unsecured \$10,393.94 \$10,393.94</p>	<p>Allowed Total: Priority Unsecured \$10,393.94 \$10,393.94</p> <p>Case Number* 05-44640</p> <p>Secured Unsecured \$10,393.94 \$10,393.94</p>
<p>Scheduled Liability: 10407183 Date Filed: 04/12/2006 Docketed Total: \$17,812.00 Filing Creditor Name: RAYCHEM CORPORATION DIV OF TYCO ELEC - PTC DIV 300 CONSTITUTION DRIVE MENLO PARK, CA 94025</p>	<p>Creditor Name RAYCHEM CORPORATION Docketed Total: Priority Unsecured \$17,812.00 \$17,812.00</p> <p>Case Number* 05-44567</p> <p>Secured Unsecured \$8,906.00 \$8,906.00</p>	<p>Allowed Total: Priority Unsecured \$8,906.00 \$8,906.00</p> <p>Case Number* 05-44567</p> <p>Secured Unsecured \$8,906.00 \$8,906.00</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
<p>Scheduled Liability: 10400957 Date Filed: 01/20/2006 Docketed Total: \$53,087.04 Filing Creditor Name: REM ELECTRONICS SUPPLY CO INC PO BOX 831 WARREN, OH 44482</p>	Creditor Name AMROC INVESTMENTS LLC	Docketed Total:	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p>	<p><u>Case Number*</u> 05-44640</p>	<p>Allowed Total:</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$50,768.12 \$50,768.12 \$50,768.12</p>
<p>Scheduled Liability: 10393460 Date Filed: 01/20/2006 Docketed Total: \$1,570.00 Filing Creditor Name: RF MONOLITHICS INC 4347 SIGMA ROAD DALLAS, TX 75244</p>	Creditor Name RF MONOLITHICS INC	Docketed Total:	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p>	<p><u>Case Number*</u> 05-44567</p>	<p>Allowed Total:</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$400.00 \$400.00 \$400.00</p>
<p>Scheduled Liability: 10415479 Date Filed: 10/12/2007 Docketed Total: \$378,614.20 Filing Creditor Name: RF MONOLITHICS INC PO BOX 201106 DALLAS, TX 753201106</p>	Creditor Name ASM CAPITAL II LP	Docketed Total:	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p>	<p><u>Case Number*</u> 05-44640</p>	<p>Allowed Total:</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$335,868.99 \$335,868.99 \$335,868.99</p>
<p>Scheduled Liability: 10394518 Date Filed: 01/20/2006 Docketed Total: \$5,875.71 Filing Creditor Name: RINO MECHANICAL 216 C. NORTH MAIN STREET FREEMONT, NY</p>	Creditor Name ASM CAPITAL LP	Docketed Total:	<p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p>	<p><u>Case Number*</u> 05-44507</p>	<p>Allowed Total:</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$3,885.39 \$3,885.39 \$3,885.39</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10410739 Date Filed: 04/12/2006 Docketed Total: \$5,788.96 Filing Creditor Name: ROTATION ENGINEERING 8800 XYLON AVENUE NORTH BROOKLYN PARK, MN 55445</p>	<p>Creditor Name ROTATION ENGINEERING Docketed Total: Priority Secured Unsecured Case Number* 05-44507 \$5,788.96 \$5,788.96 \$5,788.96</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44507 \$3,373.79 \$3,373.79 \$3,373.79</p>
<p>Scheduled Liability: 10401311 Date Filed: 01/20/2006 Docketed Total: \$468,028.94 Filing Creditor Name: SG INDUSTRIES INC 9113 MACON RD CORDOVA, TN 38016</p>	<p>Creditor Name SG INDUSTRIES INC Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$468,028.94 \$468,028.94 \$468,028.94</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$313,528.68 \$313,528.68 \$313,528.68</p>
<p>Scheduled Liability: 10393473 Date Filed: 01/20/2006 Docketed Total: \$9,341.50 Filing Creditor Name: SPARTECH POLYCOM 470 JOHNSON ROAD CHICAGO, IL 60693</p>	<p>Creditor Name SPARTECH POLYCOM Docketed Total: Priority Secured Unsecured Case Number* 05-44567 \$9,341.50 \$9,341.50 \$9,341.50</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44567 \$4,760.00 \$4,760.00 \$4,760.00</p>
<p>Scheduled Liability: 10401539 Date Filed: 01/20/2006 Docketed Total: \$6,142.84 Filing Creditor Name: SPIROL INTERNATIONAL CORP EFT DEPT CH 14018 PALATINE, IL 600554018</p>	<p>Creditor Name SPIROL INTERNATIONAL CORP EFT Docketed Total: Priority Secured Unsecured Case Number* 05-44640 \$6,142.84 \$6,142.84 \$6,142.84</p>	<p>Allowed Total: Priority Secured Unsecured Case Number* 05-44640 \$6,001.73 \$6,001.73 \$6,001.73</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED				SCHEDULED LIABILITY AS ALLOWED			
Scheduled Liability: 10401548 Date Filed: 01/20/2006 Docketed Total: \$5,965.16 Filing Creditor Name: SPRINGCO METAL COATINGS INC 12500 ELMWOOD AVE CLEVELAND, OH 44111	Creditor Name	Docketed Total:		Allowed Total:		Allowed Total:			
		<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>
		<u>Case Number*</u> 05-44640	<u>Unsecured</u> \$5,965.16			<u>Case Number*</u> 05-44640	<u>Unsecured</u> \$2,358.76		<u>Unsecured</u> \$2,358.76
Scheduled Liability: 10393477 Date Filed: 01/20/2006 Docketed Total: \$2,106.00 Filing Creditor Name: STAR MICRONICS AMERICA INC 1150 KING GEORGES POST ROAD EDISON, NJ 8837	Creditor Name	Docketed Total:		Docketed Total:		Allowed Total:			
		<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>
		<u>Case Number*</u> 05-44567	<u>Unsecured</u> \$2,106.00			<u>Case Number*</u> 05-44567	<u>Unsecured</u> \$1,053.00		<u>Unsecured</u> \$1,053.00
Scheduled Liability: 10401589 Date Filed: 01/20/2006 Docketed Total: \$6,800.00 Filing Creditor Name: STAR MICRONICS AMERICA INC EFT CREDIT DEPT PO BOX 11345 NEW BRUNSWICK, NJ 089069972	Creditor Name	Docketed Total:		Docketed Total:		Allowed Total:			
		<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>
		<u>Case Number*</u> 05-44640	<u>Unsecured</u> \$6,800.00			<u>Case Number*</u> 05-44640	<u>Unsecured</u> \$1,100.00		<u>Unsecured</u> \$1,100.00
Scheduled Liability: 10407114 Date Filed: 04/12/2006 Docketed Total: \$24,293.51 Filing Creditor Name: STERLING SPRING LLC PO BOX 97265 CHICAGO, IL 606907265	Creditor Name	Docketed Total:		Docketed Total:		Allowed Total:			
		<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>	<u>Secured</u>	<u>Priority</u>
		<u>Case Number*</u> 05-44567	<u>Unsecured</u> \$24,293.51			<u>Case Number*</u> 05-44567	<u>Unsecured</u> \$355.50		<u>Unsecured</u> \$355.50

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED				SCHEDULED LIABILITY AS ALLOWED			
<p>Scheduled Liability: 10401762 Date Filed: 01/20/2006 Docketed Total: \$8,571.42 Filing Creditor Name: TAIYO YUDEN SINGAPORE PTE LTD 19 JOO KOON CIRCLE JURONG TOWN 629051, SINGAPORE</p>	Creditor Name TAIYO YUDEN SINGAPORE PTE LTD	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
<p>Scheduled Liability: 10401764 Date Filed: 01/20/2006 Docketed Total: \$6,005.84 Filing Creditor Name: TAKUMI STAMPING INC 8955 SEWARD ROAD FAIRFIELD, OH 45011</p>	Creditor Name TAKUMI STAMPING INC	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
<p>Scheduled Liability: 10401845 Date Filed: 01/20/2006 Docketed Total: \$62,085.07 Filing Creditor Name: TELAMON CORPORATION 5341 PAYSHERE CIRCLE CHICAGO, IL 60674</p>	Creditor Name AMROC INVESTMENTS LLC	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
<p>Scheduled Liability: 10401888 Date Filed: 01/20/2006 Docketed Total: \$7,097.40 Filing Creditor Name: TG NORTH AMERICA CORP TG MISSOURI PO BOX 67000 DEPT 176101 DETROIT, MI 482671761</p>	Creditor Name TG NORTH AMERICA CORP TG MISSOURI	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>

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EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10402019 Date Filed: 01/20/2006 Docketed Total: \$9,150.00 Filing Creditor Name: TRANS-TECH INC P O BOX 308 FREDERICK, MD 217050308	Creditor Name TRANS-TECH INC	Docketed Total:	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> 05-44640	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Scheduled Liability: 10407193 Date Filed: 04/12/2006 Docketed Total: \$9,727.36 Filing Creditor Name: TRANSAMERICA LUBRICANTS INC BLVD. GOMEZ MORIN 9050-C CD. JUAREZ, 32530 MEXICO	Creditor Name TRANSAMERICA LUBRICANTS INC	Docketed Total:	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> 05-44567	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Scheduled Liability: 10402071 Date Filed: 01/20/2006 Docketed Total: \$1,310.70 Filing Creditor Name: TRUARC CO LLC PO BOX 798001 SAINT LOUIS, MO 631798000	Creditor Name TRUARC CO LLC	Docketed Total:	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> 05-44640	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
Scheduled Liability: 10402143 Date Filed: 01/20/2006 Docketed Total: \$91,200.00 Filing Creditor Name: ULTRALIFE BATTERIES INC 2000 TECHNOLOGY PARKWAY NEWARK, NY 14513	Creditor Name ULTRALIFE BATTERIES INC	Docketed Total:	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Case Number*</u> 05-44640	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<p>Scheduled Liability: 10402147 Date Filed: 01/20/2006 Docketed Total: \$17,511.42 Filing Creditor Name: UMPCO INC PO BOX 5158 GARDEN GROVE, CA 92846</p>	<p>Creditor Name AMROC INVESTMENTS LLC</p> <p>Docketed Total: \$17,511.42</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$17,511.42</u></p> <p>\$17,511.42</p>	<p>Allowed Total: \$14,521.72</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$14,521.72</u></p> <p>\$14,521.72</p>
<p>Scheduled Liability: 10415567 Date Filed: 10/12/2007 Docketed Total: \$76,579.24 Filing Creditor Name: UNITED INDUSTRIES INC 135 S LA SALLE DEPT 3920 CHICAGO, IL 606743920</p>	<p>Creditor Name CONTRARIAN FUNDS LLC</p> <p>Docketed Total: \$76,579.24</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$76,579.24</u></p> <p>\$76,579.24</p>	<p>Allowed Total: \$76,579.23</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$76,579.23</u></p> <p>\$76,579.23</p>
<p>Scheduled Liability: 10402173 Date Filed: 01/20/2006 Docketed Total: \$51,735.60 Filing Creditor Name: UNITED METAL PROD CORP EFT 8101 LYNDON AVENUE DETROIT, MI 48238</p>	<p>Creditor Name MADISON INVESTMENT TRUST SERIES 38</p> <p>Docketed Total: \$51,735.60</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$51,735.60</u></p> <p>\$51,735.60</p>	<p>Allowed Total: \$1,637.30</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$1,637.30</u></p> <p>\$1,637.30</p>
<p>Scheduled Liability: 10402310 Date Filed: 01/20/2006 Docketed Total: \$52,786.75 Filing Creditor Name: VERNAY LABORATORIES INC EFT P O BOX 310 YELLOW SPRINGS, OH 45387</p>	<p>Creditor Name AMROC INVESTMENTS LLC</p> <p>Docketed Total: \$52,786.75</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$52,786.75</u></p> <p>\$52,786.75</p>	<p>Allowed Total: \$25,113.13</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p><u>\$25,113.13</u></p> <p>\$25,113.13</p>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED		SCHEDULED LIABILITY AS DOCKETED		SCHEDULED LIABILITY AS ALLOWED	
Scheduled Liability: 10407121 Date Filed: 04/12/2006 Docketed Total: \$85,195.63 Filing Creditor Name: VICTORY PACKAGING PO BOX 844138 DALLAS, TX 752844138		Creditor Name VICTORY PACKAGING	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
		<u>Case Number*</u> 05-44567	<u>Case Number*</u> 05-44567		<u>Case Number*</u> 05-44567
Scheduled Liability: 10402337 Date Filed: 01/20/2006 Docketed Total: \$12,808.47 Filing Creditor Name: VIP-VIRANT DOO KOPRSKA ULICA 88 1000 LJUBLJANA, SLOVENIA		Creditor Name VIP-VIRANT DOO	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
		<u>Case Number*</u> 05-44640	<u>Case Number*</u> 05-44640		<u>Case Number*</u> 05-44640
Scheduled Liability: 10411226 Date Filed: 04/12/2006 Docketed Total: \$70,456.00 Filing Creditor Name: WAKEFIELD ENGINEERING INC PO BOX 8500 41035 PHILADELPHIA, PA 191788500		Creditor Name WAKEFIELD ENGINEERING INC	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
		<u>Case Number*</u> 05-44640	<u>Case Number*</u> 05-44640		<u>Case Number*</u> 05-44640
Scheduled Liability: 10402480 Date Filed: 01/20/2006 Docketed Total: \$82,875.60 Filing Creditor Name: WET AUTOMOTIVE CANADA PO BOX 12700 SEATTLE, WA 98101		Creditor Name ASM CAPITAL II LP	Docketed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>	Allowed Total: <u>Secured</u> <u>Priority</u> <u>Unsecured</u>
		<u>Case Number*</u> 05-44640	<u>Case Number*</u> 05-44640		<u>Case Number*</u> 05-44640

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

SCHEDULED LIABILITY TO BE ALLOWED	SCHEDULED LIABILITY AS DOCKETED	SCHEDULED LIABILITY AS ALLOWED
<div>Scheduled Liability: 10402545 Date Filed: 01/20/2006 Docketed Total: \$34,865.17 Filing Creditor Name: WOCO DE MEXICO SA DE CV AV DE LAS FUENTES NO 19 PARQUE INDUSTRIAL BERNARDO QUINTANA CP76246 QUERETARO, MEXICO</div>	<div>Creditor Name WOCO DE MEXICO SA DE CV AV DE LAS FUENTES NO 19 PARQUE <div><div>Case Number* 05-44640</div><div><div>Docketed Total:</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$34,865.17</div><div>\$34,865.17</div><div>\$34,865.17</div></div></div></div></div>	<div><div>Allowed Total:</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$32,940.17</div><div>\$32,940.17</div><div>\$32,940.17</div></div></div>
		<div>Total Claims To Be Allowed: 95 Total Amount As Docketed: \$7,705,403.48 Total Amount As Allowed: \$4,728,287.56</div>

* See Exhibit L for a listing of debtor entities by case number.

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
ACG TRANSFORMACION DE POLIMEROS SA DE CV GUAYAKIRI 624 NAVE 2 76118 LOMA BONITA QUERETARO QRO, MEXICO	10395954	Secured: Priority: Administrative: Unsecured: \$918.19 Total: \$918.19	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	10396722	Secured: Priority: Administrative: Unsecured: \$5,814.14 Total: \$5,814.14	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	10415680	Secured: Priority: Administrative: Unsecured: \$48,577.09 Total: \$48,577.09	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10398231	Secured: Priority: Administrative: Unsecured: \$211,507.25 Total: \$211,507.25	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10398443	Secured: Priority: Administrative: Unsecured: \$5,214.25 Total: \$5,214.25	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10400194	Secured: Priority: Administrative: Unsecured: \$2,050.00 Total: \$2,050.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10397463	Secured: Priority: Administrative: Unsecured: \$2,872.00 Total: \$2,872.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUDIO MPEG INC 2800 SHIRLINGTON RD STE 325 ARLINGTON, VA 22206	10407435	Secured: Priority: Administrative: Unsecured: \$147,747.00 Total: \$147,747.00	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
CALEDON TUBING LTD 580 JAMES ST ST MARYS, ON N4X 1A8 CANADA	10396821	Secured: Priority: Administrative: Unsecured: <u>\$19,592.59</u> Total: <u>\$19,592.59</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CITY CHEMICAL CORP 139 ALLINGS CROSSING RD WEST HAVEN, NJ 06516	10397074	Secured: Priority: Administrative: Unsecured: <u>\$731.04</u> Total: <u>\$731.04</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DAE SUNG ELECTRIC CO LTD 743-5 WONGSI-DONG ANSAN KYUNGGI-DO, 425851 KOREA, REPUBLIC OF	10415484	Secured: Priority: Administrative: Unsecured: <u>\$43,149.03</u> Total: <u>\$43,149.03</u>	10/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
DATWYLER LTD RUBBER & PLASTICS MWST-NR CH 195 654 CH-6467 SCHATTDORF GERMANY	10397435	Secured: Priority: Administrative: Unsecured: <u>\$66,816.00</u> Total: <u>\$66,816.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC AS TRANSFEREE TO WHEELS INTERNATIONAL FREIGHT SYSTEMS INC 1565 HOTEL CIR S STE 310 SAN DIEGO, CA 92108	10396146	Secured: Priority: Administrative: Unsecured: <u>\$220.00</u> Total: <u>\$220.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIELECTRIC LABORATORIES PO BOX 6660 NEW YORK, NY 102496660	10397616	Secured: Priority: Administrative: Unsecured: <u>\$5,043.72</u> Total: <u>\$5,043.72</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIODES INC PO BOX 2960 LOS ANGELES, CA 900510960	10417031	Secured: Priority: Administrative: Unsecured: <u>\$236.41</u> Total: <u>\$236.41</u>	10/10/2008	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
ELITE FASTENERS CORP 2005 15TH ST. ROCKFORD, IL 61104	10393100	Secured: Priority: Administrative: Unsecured: <u>\$3,125.00</u> Total: <u>\$3,125.00</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
ELLSWORTH ADHESIVE SYSTEM INC P O BOX 1002 GERMANTOWN, WI 530228202	10393227	Secured: Priority: Administrative: Unsecured: \$846.00 Total: \$846.00	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
EXACTO SPRING CORP. P O BOX 24 GRAFTON, WI 530240024	10393101	Secured: Priority: Administrative: Unsecured: \$533.00 Total: \$533.00	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
FINISHING SERVICES INC 877 ANN STREET YPSILANTI, MI 48197	10398104	Secured: Priority: Administrative: Unsecured: \$8,144.81 Total: \$8,144.81	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FISHERCAST GLOBAL CORP 710 NEAL DRIVE PETERBOROUGH, ON K9J6X7 CANADA	10407169	Secured: Priority: Administrative: Unsecured: \$13,289.19 Total: \$13,289.19	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
FOURSLIDES INC 1701 E LINCOLN AVE MADISON HEIGHTS, MI 480714175	10407929	Secured: Priority: Administrative: Unsecured: \$24,308.92 Total: \$24,308.92	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FRAEN MACHINING PO BOX 84-5046 BOSTON, MA 022845046	10398187	Secured: Priority: Administrative: Unsecured: \$6,610.45 Total: \$6,610.45	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HENZE STAMPING & MFG CO 31650 STEPHENSON HWY MADISON HTS, MI 48071	10398591	Secured: Priority: Administrative: Unsecured: \$25,667.50 Total: \$25,667.50	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
IDG INC PO BOX 60879 CHARLOTTE, NC 282600879	10398752	Secured: Priority: Administrative: Unsecured: \$1,892.16 Total: \$1,892.16	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
INDUSTRIAL STAMPING & MFG EFT 16500 COMMON RD ROSEVILLE, MI 48066	10398836	Secured: Priority: Administrative: Unsecured: <u>\$525.80</u> Total: <u>\$525.80</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KENNEDY ACQUISITION INC 1700 SUNSET DRIVE PLYMOUTH, WI 53073	10399177	Secured: Priority: Administrative: Unsecured: <u>\$11,031.57</u> Total: <u>\$11,031.57</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KIFICO 6-2 CHAAM-DONG CHEONAN SHI CHUNGNAM KOREA, REPUBLIC OF	10399207	Secured: Priority: Administrative: Unsecured: <u>\$2,435.52</u> Total: <u>\$2,435.52</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LUTZ SALES INC 4675 TURNBERRY DR HANOVER PARK, IL 601035463	10407105	Secured: Priority: Administrative: Unsecured: <u>\$262.50</u> Total: <u>\$262.50</u>	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	10396186	Secured: Priority: Administrative: Unsecured: <u>\$31,200.00</u> Total: <u>\$31,200.00</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MICHIGAN SPRING & STAMPING PRECISION PRODUCTS GROUP PO BOX 720 2700 WICKHAM DR MUSKEGON, MI 49443	10393421	Secured: Priority: Administrative: Unsecured: <u>\$834.60</u> Total: <u>\$834.60</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MICRO COMERCIAL COMPONENTS COR 21201 ITASCA ST CHATWORTH, CA 91311	10393422	Secured: Priority: Administrative: Unsecured: <u>\$595.20</u> Total: <u>\$595.20</u>	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MICROCHIP TECHNOLOGY INC PO BOX 100799 PASADENA, CA 911890799	10415547	Secured: Priority: Administrative: Unsecured: <u>\$6,128.46</u> Total: <u>\$6,128.46</u>	10/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
NEXANS AUTOELECTRIC PAVLA KEPKOVA VOHENSTRAUSER STR 20 FLOSS, 92685 GERMANY	10407211	Secured: Priority: Administrative: Unsecured: \$6,028.80 Total: \$6,028.80	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
PANASONIC INDUSTRIAL CORP PO BOX 905358 CHARLOTTE, NC 282905358	10407107	Secured: Priority: Administrative: Unsecured: \$49,148.54 Total: \$49,148.54	04/12/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
PENN METAL STAMPING INC RT 255 PO BOX 221 ST MARYS, PA 15857	10393444	Secured: Priority: Administrative: Unsecured: \$111.92 Total: \$111.92	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
SHANGHAI AUTOMOBILE AIR-CONDITIONE ACCESSORIES CO # 1188 LIAN XI RD PUDONG SHANGHAI, CHINA	10409255	Secured: Priority: Administrative: Unsecured: \$144.23 Total: \$144.23	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TAESUNG RUBBER & CHEMICAL CO LTD 157 GONGDAN-DONG GUMI-CITY GYUNGBUK 730-030 KOREA, REPUBLIC OF	10401758	Secured: Priority: Administrative: Unsecured: \$35,769.72 Total: \$35,769.72	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TIPPMANN PROPERTIES 9009 COLDWATER RD FT WAYNE, IN 46825	10401933	Secured: Priority: Administrative: Unsecured: \$28,387.76 Total: \$28,387.76	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TRADE DEBT NET PO BOX 1487 WEST BABYLON, NY 11704	10400521	Secured: Priority: Administrative: Unsecured: \$415.28 Total: \$415.28	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
U S MANUFACTURING CORP 17717 MASONIC BLVD FRASER, MI 48026	10402129	Secured: Priority: Administrative: Unsecured: \$8,598.20 Total: \$8,598.20	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	ASSERTED SCHEDULED LIABILITY AMOUNT	DATE FILED	DOCKETED DEBTOR
WHITLAM LABEL CO IN 24800 SHERWOOD AVE CENTERLINE, MI 48015	10393182	Secured: Priority: Administrative: Unsecured: \$60.00 Total: \$60.00	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
ZENTRUM MIKROELEKTRONIK DRESDEN AG GRENZSTRASSE 28 D 01109 DRESDEN GERMANY	10402638	Secured: Priority: Administrative: Unsecured: \$74,000.00 Total: \$74,000.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		42		\$900,583.84

EXHIBIT E - MDL-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
CATHERINE M ROZANSKI DAVID F DUMOUCHEL P25658 C/O BUTZEL LONG 150 W JEFFERSON STE 100 DETROIT, MI 48226	12184	Secured: Priority: Administrative: Unsecured: \$66,421.85 Total: \$66,421.85	07/28/2006	DELPHI CORPORATION (05-44481)
DAWES ALAN S ROBER M STERN ESQ C/O O MELVENY & MYERS LLP 1625 EYE STREET NW WASHINGTON, DC 20006	13410	Secured: Priority: Administrative: Unsecured: \$584,823.05 Total: \$584,823.05	07/31/2006	DELPHI CORPORATION (05-44481)
HARBINGER CAPITAL PARTNERS MASTER FUND I LTD ATTN ILENA L CRUZ ESQ WHITE & CASE LLP 200 S BISCAYNE BLVD STE 4900 MIAMI, FL 33131-2352	14739	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
JOHN BLAHNIK C/O MILLER CANFIELD PADDOCK & STONE THOMAS W CRANMER ESQ 840 W LONG LAKE RD STE 200 TROY, MI 48098	12056	Secured: Priority: Administrative: Unsecured: \$80,693.20 Total: \$80,693.20	07/28/2006	DELPHI CORPORATION (05-44481)
MILAN BELANS C/O CLARK HILL PLC BRYAN H ZAIR AND SUSANNA C BRENNAN 500 WOODWARD AVE STE 3500 DETROIT, MI 48226-3435	14935	Secured: Priority: \$62,620.13 Administrative: Unsecured: UNL Total: \$62,620.13	07/31/2006	DELPHI CORPORATION (05-44481)
PAUL R FREE C/O PEPPER HAMILTON LLP RICHARD A ROSSMAN 100 RENAISSANCE CTR STE 3600 DETROIT, MI 48243	15599	Secured: Priority: Administrative: Unsecured: \$252,093.54 Total: \$252,093.54	07/31/2006	DELPHI CORPORATION (05-44481)

Total: 6 \$1,046,651.77

* "UNL" denotes an unliquidated claim.

EXHIBIT F - UNION CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
INTERNATIONAL UNION UAW NIRAJ GANATRA ESQ LEGAL DEPARTMENT 8000 E JEFFERSON AVE DETROIT, MI 48214	13880	Secured: Priority: \$11,000,000,000.00 Administrative: Unsecured: Total: \$11,000,000,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
INTERNATIONAL UNION UAW AND LOCAL 155 ON BEHALF OF ITS BARGAINING UNIT MEMBERS WILLIAM J KARGES ESQ 400 GALLERIA OFFICENTRE STE 117 SOUTHFIELD, MI 48034	13270	Secured: Priority: \$992,869.85 Administrative: Unsecured: Total: \$992,869.85	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UAW AND ITS LOCAL 286 NIRAJ GANATRA ESQ INTERNATIONAL UNION UAW LEGAL DEPARTMENT 8000 E JEFFERSON AVE DETROIT, MI 48214	13838	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
UAW LOCAL 2083 PO BOX 70264 TUSCALOOSA, AL 35407	5268	Secured: Priority: \$3,191.00 Administrative: Unsecured: UNL Total: \$3,191.00	05/08/2006	DELPHI CORPORATION (05-44481)
UNITED STEELWORKERS ATTN DAVID R JURY FIVE GATEWAY CENTER RM 807 PITTSBURGH, PA 15222	11535	Secured: Priority: UNL Administrative: Unsecured: \$570,000,000.00 Total: \$570,000,000.00	07/27/2006	DELPHI CORPORATION (05-44481)
Total:		5	\$11,570,996,060.85	

* "UNL" denotes an unliquidated claim.

EXHIBIT G - PERSONAL INJURY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BRADY BILLY WAYNE GREGORY T YOUNG ATTORNEY FOR CLAIMANT 32770 FRANKLIN RD FRANKLIN, MI 48025	550	Secured: Priority: Administrative: Unsecured: \$100,000.00 Total: \$100,000.00	11/14/2005	DELPHI CORPORATION (05-44481)
HAUPERT BRIDGET BRIDGET HAUPERT 1107 BLUE JAY DR GREENTOWN, IN 46936	1086	Secured: Priority: Administrative: Unsecured: \$100,000.00 Total: \$100,000.00	12/09/2005	DELPHI CORPORATION (05-44481)
HAUPERT ERIC ERIC HAUPERT 1107 BLUE JAY DR GREENTOWN, IN 46936	1087	Secured: Priority: Administrative: Unsecured: \$300,000.00 Total: \$300,000.00	12/09/2005	DELPHI CORPORATION (05-44481)
HURST KAREN HAWK DAVID L JOHNSTON JR ATTORNEY AT LAW PO BOX 8216 ANNISTON, AL 36202	12407	Secured: Priority: Administrative: Unsecured: \$350,000.00 Total: \$350,000.00	07/28/2006	DELPHI CORPORATION (05-44481)
KRAUS JESSICA CHRISTOPHER D DAMATO ESQ CELLINO & BARNES PC 17 COURT ST 7TH FL BUFFALO, NY 14202-3290	14810	Secured: Priority: Administrative: Unsecured: \$500,000.00 Total: \$500,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
SAUNDERS JEREMIAH J RANDY SCHIMMELPFENNIG C/O MORGAN AND MORGAN 16TH FL 20 N ORANGE AVE PO BOX 4979 ORLANDO, FL 32802	9438	Secured: Priority: Administrative: Unsecured: \$100,000.00 Total: \$100,000.00	07/13/2006	DELPHI CORPORATION (05-44481)
W & RENEE BRADY BILLY C/O WEAVER AND YOUNG PC GREGORY T YOUNG 32770 FRANKLIN RD FRANKLIN, MI 48025	4288	Secured: Priority: Administrative: Unsecured: \$150,000.00 Total: \$150,000.00	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		7	\$1,600,000.00	

EXHIBIT H - DUPLICATE CLAIM

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim: 10575 Date Filed: 07/25/2006 Creditor's Name: BATTENBERG LUANN C	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: Administrative: Unsecured: \$1,913,074.87 Total: \$1,913,074.87	Claim: 10582 Date Filed: 07/25/2006 Creditor's Name: BATTENBERG III J T	Debtor: DELPHI CORPORATION (05-44481) Secured: Priority: \$10,000.00 Administrative: Unsecured: \$25,567,870.48 Total: \$25,577,870.48
Total Claims To Be Expunged:		Total Asserted Amount To Be Expunged: \$1,913,074.87	

* The address of the creditor on this exhibit has been intentionally omitted for privacy reasons.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
A 1 SPECIALIZED SERVICES & SUPPLIES INC ATTN MR ASHOK KUMAR PO BOX 270 CROYDON, PA 19021	644	Secured: UNL Priority: Administrative: Unsecured: _____ Total: UNL	11/17/2005	DELPHI CORPORATION (05-44481)
AHAUS TOOL & ENGINEERING INC 200 INDUSTRIAL PKWY PO BOX 280 RICHMOND, IN 47374-0280	1102	Secured: Priority: Administrative: Unsecured: \$102,550.00 Total: \$102,550.00	12/09/2005	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	14915	Secured: Priority: Administrative: Unsecured: \$468,786.87 Total: \$468,786.87	07/31/2006	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	8130	Secured: Priority: Administrative: Unsecured: \$666,985.31 Total: \$666,985.31	06/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	10186	Secured: Priority: Administrative: Unsecured: \$130,579.71 Total: \$130,579.71	07/21/2006	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	8723	Secured: Priority: Administrative: Unsecured: \$48,318.47 Total: \$48,318.47	06/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	11264	Secured: Priority: Administrative: Unsecured: <u>\$673,272.82</u> Total: <u>\$673,272.82</u>	07/27/2006	DELPHI CORPORATION (05-44481)
AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	8576	Secured: Priority: Administrative: Unsecured: <u>\$554,635.03</u> Total: <u>\$554,635.03</u>	06/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	7189	Secured: Priority: Administrative: Unsecured: <u>\$28,487.88</u> Total: <u>\$28,487.88</u>	05/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	15809	Secured: Priority: Administrative: Unsecured: <u>\$25,216.00</u> Total: <u>\$25,216.00</u>	08/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BANK OF AMERICA N A ATTN DAVE HALESWORTH 1 BRYANT PARK NEW YORK, NY 10035	11660	Secured: UNL Priority: Administrative: Unsecured: <u>\$10,605,213.61</u> Total: <u>\$10,605,213.61</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BENCHMARK DBA PLASCO DBA GOLDEN THUMB BENCHMARK INDUSTRIAL SUPPLY LLC PO BOX 367 SPRINGFIELD, OH 45501	1627	Secured: Priority: <u>\$9,243.52</u> Administrative: Unsecured: Total: <u>\$9,243.52</u>	01/23/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4575	Secured: Priority: Administrative: Unsecured: <u>\$406,570.92</u> Total: <u>\$406,570.92</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4576	Secured: Priority: Administrative: Unsecured: <u>\$149,937.86</u> Total: <u>\$149,937.86</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4574	Secured: Priority: Administrative: Unsecured: <u>\$4,032,367.00</u> Total: <u>\$4,032,367.00</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE ANGEL CLAIMS LLC ATTN JENNIFER DONOVAN C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022	4577	Secured: Priority: Administrative: Unsecured: <u>\$58,674.29</u> Total: <u>\$58,674.29</u>	05/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BP PRODUCTS NORTH AMERICA INC FUELS BUSINESS UNIT ATTN TOM W STRATTAN 28100 TORCH PKWY STE 300 WARRENVILLE, IL 60555	13882	Secured: Priority: Administrative: Unsecured: <u>\$4,164.75</u> Total: <u>\$4,164.75</u>	07/31/2006	DELPHI CORPORATION (05-44481)
BP PRODUCTS NORTH AMERICA INC FUELS BUSINESS UNIT ATTN TOM W STRATTAN 28100 TORCH PKWY STE 300 WARRENVILLE, IL 60555	13883	Secured: Priority: Administrative: Unsecured: <u>\$54,027.22</u> Total: <u>\$54,027.22</u>	07/31/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
CARLISLE ENGINEERED PRODUCTS INC STEVEN J FORD ESQ CARLISLE COMPANIES INCORPORATED 250 S CLINTON ST STE 201 SYRACUSE, NY 13202	11910	Secured: Priority: \$729,450.77 Administrative: Unsecured: \$4,139,419.50 Total: \$4,868,870.27	07/28/2006	DELPHI CORPORATION (05-44481)
CF SPECIAL SITUATION FUND I LP ATTN STUART A LAVEN JR BENESCH FRIEDLANDER COPLAN & ARONOFF LLP 2300 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114-2378	11777	Secured: Priority: Administrative: Unsecured: \$516,441.65 Total: \$516,441.65	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE S 225 GREENWICH, CT 06830	1546	Secured: Priority: Administrative: Unsecured: \$199,278.47 Total: \$199,278.47	01/17/2006	DELPHI CORPORATION (05-44481)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	460	Secured: Priority: Administrative: Unsecured: \$53,054.40 Total: \$53,054.40	11/09/2005	DELPHI CORPORATION (05-44481)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	9990	Secured: Priority: Administrative: Unsecured: \$17,809.30 Total: \$17,809.30	07/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	9991	Secured: Priority: Administrative: Unsecured: \$9,372.00 Total: \$9,372.00	07/20/2006	DELPHI ELECTRONICS (HOLDING) LLC (05-44547)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC ATTN ALISA MUMOLA 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	10123	Secured: \$322,860.53 Priority: Administrative: Unsecured: Total: \$322,860.53	07/21/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
CONTRARIAN FUNDS LLC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 MONROE INC C/O ROBERT D WOLFORD MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	2352	Secured: Priority: Administrative: Unsecured: \$132,868.28 Total: \$132,868.28	03/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	7371	Secured: Priority: Administrative: Unsecured: \$694,417.04 Total: \$694,417.04	06/02/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CUSTOM PROFILES INC MIA YARBROUGH PO BOX 279 FITZGERALD, GA 31750	509	Secured: Priority: Administrative: Unsecured: \$17,378.32 Total: \$17,378.32	11/14/2005	DELPHI CORPORATION (05-44481)
CUSTOM PROFILES INC MIA YARBROUGH PO BOX 279 FITZGERALD, GA 31750	508	Secured: Priority: Administrative: Unsecured: \$5,711.47 Total: \$5,711.47	11/14/2005	DELPHI CORPORATION (05-44481)
DANICE MANUFACTURING CO 361 DONOVAN ST SOUTH LYON, MI 48178	15329	Secured: Priority: Administrative: Unsecured: \$77,751.36 Total: \$77,751.36	07/31/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
EX CELL O MACHINE TOOLS INC PO BOX 67000 DEPT 102901 DETROIT, MI 48267-1029	4022	Secured: Priority: Administrative: Unsecured: \$5,690.00 Total: \$5,690.00	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FERNANDEZ RACING LLC 6835 GUION RD INDPLS, IN 46268	388	Secured: Priority: Administrative: Unsecured: \$16,500.00 Total: \$16,500.00	11/07/2005	DELPHI CORPORATION (05-44481)
GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	2558	Secured: Priority: Administrative: Unsecured: \$9,000,000.00 Total: \$9,000,000.00	04/04/2006	DELPHI CORPORATION (05-44481)
GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO ATTN PEDRO RAMIREZ 30 HUDSON ST 17TH FL JERSEY CITY, NJ 07302 GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON ST 17TH FL JERSEY CITY, NJ 07302	9940	Secured: Priority: Administrative: Unsecured: \$6,678,072.11 Total: \$6,678,072.11	07/19/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GOLDMAN SACHS CREDIT PARTNERS LP ONE NEW YORK PLZ 42ND FL NEW YORK, NY 10004	7547	Secured: Priority: Administrative: Unsecured: \$653,828.81 Total: \$653,828.81	06/06/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	5820	Secured: Priority: Administrative: Unsecured: \$34,903.14 Total: \$34,903.14	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	15516	Secured: \$61,802.40 Priority: Administrative: Unsecured: Total: \$61,802.40	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HERAEUS AMERSIL INC AKA HERAEUS TENEVO C/O JASON J DEJONKER ESQ MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	10959	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HERAEUS AMERSIL INC AKA HERAEUS TENEVO C/O JASON J DEJONKER ESQ MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	10960	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/26/2006	DELPHI CORPORATION (05-44481)
HERAEUS MATERIALS LTD UNIT A CINDERHILL INDUSTRIAL ESTATE STOKE ON TRENT STAFFORDSHIRE, ST3 5LB UNITED KINGDOM	5950	Secured: Priority: Administrative: Unsecured: \$5,389.25 Total: \$5,389.25	05/16/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
HEWLETT PACKARD COMPANY ATTN K HIGMAN 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	9352	Secured: Priority: Administrative: Unsecured: \$4,948,005.65 Total: \$4,948,005.65	07/11/2006	DELPHI CORPORATION (05-44481)
ITAUTEC AMERICA INC ATTN EDUARDO ARCHER DE CASTILHO GENERAL MANAGER 1935 NW 87TH AVE DORAL, FL 33172	10811	Secured: \$233,753.69 Priority: Administrative: Unsecured: Total: \$233,753.69	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
JPMORGAN CHASE BANK NA STANLEY LIM 270 PARK AVE 17TH FL NEW YORK, NY 10017	471	Secured: Priority: Administrative: Unsecured: <u>\$2,244,881.76</u> Total: <u>\$2,244,881.76</u>	11/10/2005	DELPHI CORPORATION (05-44481)
JVS EQUIP PARA AUTO IND ELIANA OLIVEIRA AV BENEDITO FRANCO PENTEADO 385 BAIRRO DOS PIRE, 13256--971 BRAZIL	7651	Secured: Priority: Administrative: Unsecured: <u>\$25,697.10</u> Total: <u>\$25,697.10</u>	06/08/2006	DELPHI CORPORATION (05-44481)
JVS EQUIP PARA AUTO IND ELIANA OLIVEIRA MARISA LAKRADA AV BENEDITO FRANCO PENTEADO 385 BAIRRO DOS PIRE, 13256--971 BRAZIL	7650	Secured: Priority: Administrative: Unsecured: <u>\$12,762.00</u> Total: <u>\$12,762.00</u>	06/08/2006	DELPHI CORPORATION (05-44481)
KYOCERA INDUSTRIAL CERAMICS CORP C/O LOEB & LOEB LLP 345 PARK AVE 18TH FL NEW YORK, NY 10154	12530	Secured: Priority: Administrative: Unsecured: <u>\$312,610.00</u> Total: <u>\$312,610.00</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LATIGO MASTER FUND LTD ATTN PAUL MALEK 590 MADISON AVE 9TH FL NEW YORK, NY 10022	10597	Secured: Priority: Administrative: Unsecured: <u>\$2,419,203.01</u> Total: <u>\$2,419,203.01</u>	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512	9832	Secured: Priority: Administrative: Unsecured: <u>\$268,853.90</u> Total: <u>\$268,853.90</u>	07/18/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	11925	Secured: Priority: \$263,044.57 Administrative: Unsecured: \$54,073.29 Total: \$317,117.86	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	12151	Secured: Priority: \$12,451.81 Administrative: Unsecured: \$29,468.17 Total: \$41,919.98	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 212 HACKENSACK, NJ 07601	10393	Secured: UNL Priority: Administrative: Unsecured: Total: UNL	07/24/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	10394	Secured: \$594,923.93 Priority: Administrative: Unsecured: Total: \$594,923.93	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF ELKHART PRODUCTS CORP DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	432	Secured: Priority: Administrative: Unsecured: \$155,995.20 Total: \$155,995.20	11/08/2005	DELPHI CORPORATION (05-44481)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16415	Secured: \$1,983,000.60 Priority: Administrative: Unsecured: Total: \$1,983,000.60	11/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16395	Secured: Priority: Administrative: Unsecured: <u>\$655,686.82</u> Total: \$655,686.82	10/30/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	9828	Secured: Priority: Administrative: Unsecured: <u>\$471,910.96</u> Total: \$471,910.96	07/18/2006	DELPHI CORPORATION (05-44481)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	2071	Secured: Priority: \$579,972.85 Administrative: Unsecured: <u>\$3,028,202.93</u> Total: \$3,608,175.78	02/21/2006	ASEC SALES GENERAL PARTNERSHIP (05-44484)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	11114	Secured: Priority: Administrative: Unsecured: <u>\$120,077.19</u> Total: \$120,077.19	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16388	Secured: Priority: Administrative: Unsecured: <u>\$105,434.11</u> Total: \$105,434.11	10/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16420	Secured: Priority: Administrative: Unsecured: <u>\$172,202.38</u> Total: \$172,202.38	11/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	12153	Secured: Priority: Administrative: Unsecured: <u>\$187,779.14</u> Total: <u>\$187,779.14</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	15670	Secured: Priority: Administrative: Unsecured: <u>\$207,886.00</u> Total: <u>\$207,886.00</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	9515	Secured: Priority: Administrative: Unsecured: <u>\$33,563.94</u> Total: <u>\$33,563.94</u>	07/14/2006	DELPHI CORPORATION (05-44481)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	15669	Secured: Priority: Administrative: Unsecured: <u>\$155,334.07</u> Total: <u>\$155,334.07</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	16387	Secured: Priority: Administrative: Unsecured: <u>\$17,622.70</u> Total: <u>\$17,622.70</u>	10/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	579	Secured: <u>\$57,000.00</u> Priority: Administrative: Unsecured: <u>\$21,355.00</u> Total: <u>\$78,355.00</u>	11/15/2005	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
LTC ROLL & ENGINEERING CO C/O GARY H CUNNINGHAM ESQ STROBL CUNNINGHAM & SHARP PC 300 E LONG LAKE RD STE 200 BLOOMFIELD HILLS, MI 48304	5	Secured: Priority: \$10,790.84 Administrative: Unsecured: \$38,722.98 Total: \$49,513.82	10/13/2005	DELPHI CORPORATION (05-44481)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	3752	Secured: Priority: Administrative: Unsecured: \$4,864.32 Total: \$4,864.32	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MARQUARDT GMBH SCHLOSS STR 16 RIETHEIM WEIHEIM 78604, GERMANY	12161	Secured: Priority: Administrative: Unsecured: \$875,135.40 Total: \$875,135.40	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MITTAL STEEL USA INC FKA ISPAT INLAND STEEL FRANK FALLUCCA CREDIT MANAGER 1 S DEARBORN CHICAGO, IL 60603	10008	Secured: Priority: Administrative: Unsecured: \$714,233.39 Total: \$714,233.39	07/20/2006	DELPHI CORPORATION (05-44481)
MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042	11688	Secured: Priority: Administrative: \$448,877.94 Unsecured: \$80,487.44 Total: \$529,365.38	07/27/2006	DELPHI CORPORATION (05-44481)
NSK STEERING SYSTEMS AMERICA INC PO BOX 134007 ANN ARBOR, MI 48113-4007	1562	Secured: Priority: Administrative: Unsecured: \$672,450.29 Total: \$672,450.29	01/17/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS ATTN MARIANN PRZYSIECKI 10 6 ONE OWENS CORNING PKWY TOLEDO, OH 43659	10824	Secured: Priority: Administrative: Unsecured: <u>\$79,343.84</u> Total: <u>\$79,343.84</u>	07/25/2006	DELPHI CORPORATION (05-44481)
PARK ENTERPRISES OF ROCHESTER INC CHAMBERLAIN DAMANDA ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	9647	Secured: Priority: Administrative: Unsecured: <u>\$618,507.09</u> Total: <u>\$618,507.09</u>	07/12/2006	DELPHI CORPORATION (05-44481)
PARK OHIO PRODUCTS INC 7000 DENISON AVE CLEVELAND, OH 44102	15134	Secured: Priority: Administrative: Unsecured: <u>\$355,290.19</u> Total: <u>\$355,290.19</u>	07/31/2006	DELPHI CORPORATION (05-44481)
PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768	5388	Secured: Priority: Administrative: Unsecured: <u>\$157,798.33</u> Total: <u>\$157,798.33</u>	05/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
QUANEX CORP ATTN S J PROCIV MACSTEEL ONE JACKSON SQ STE 500 JACKSON, MI 49201	10624	Secured: Priority: Administrative: Unsecured: <u>\$511,659.39</u> Total: <u>\$511,659.39</u>	07/25/2006	DELPHI CORPORATION (05-44481)
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	8875	Secured: Priority: Administrative: Unsecured: <u>\$505,106.24</u> Total: <u>\$505,106.24</u>	06/30/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
SELECT INDUSTRIES CORPORATION PAIGE LEIGH ELLERMAN ESQ TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT ST STE 1800 CINCINNATI, OH 45202	15427	Secured: Priority: Administrative: Unsecured: \$20,842.73 Total: \$20,842.73	07/31/2006	DELPHI CORPORATION (05-44481)
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP W TIMOTHY MILLER 425 WALNUT ST STE 1800 CINCINNATI, OH 45202	10014	Secured: \$507,337.84 Priority: Administrative: Unsecured: Total: \$507,337.84	07/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SIMCO CONSTRUCTION INC BILLY SIMMONS 1311 COMMERCE DR NW DECATUR, AL 35601	16320	Secured: Priority: Administrative: Unsecured: \$144,606.92 Total: \$144,606.92	09/18/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SKF USA INC HENRY JAFFE ESQUIRE PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899	11247	Secured: Priority: \$85,147.54 Administrative: Unsecured: \$556,685.09 Total: \$641,832.63	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC ATTN BRIAN JARMAIN 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	16427	Secured: Priority: Administrative: Unsecured: \$1,130,675.71 Total: \$1,130,675.71	11/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC ATTN BRIAN JARMAIN 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	12011	Secured: Priority: Administrative: Unsecured: \$179,220.24 Total: \$179,220.24	07/28/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	12828	Secured: Priority: Administrative: Unsecured: <u>\$2,696,313.72</u> Total: <u>\$2,696,313.72</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	14347	Secured: Priority: Administrative: Unsecured: <u>\$5,486,881.18</u> Total: <u>\$5,486,881.18</u>	07/31/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	16192	Secured: Priority: Administrative: Unsecured: <u>\$409,245.00</u> Total: <u>\$409,245.00</u>	08/01/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	14404	Secured: Priority: Administrative: Unsecured: <u>\$1,204,920.60</u> Total: <u>\$1,204,920.60</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	7748	Secured: Priority: Administrative: Unsecured: <u>\$865,213.80</u> Total: <u>\$865,213.80</u>	06/09/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN IRENE WU 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	1524	Secured: Priority: Administrative: Unsecured: <u>\$518,452.00</u> Total: <u>\$518,452.00</u>	01/13/2006	DELPHI CORPORATION (05-44481)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004	6844	Secured: Priority: Administrative: Unsecured: <u>\$2,773,276.88</u> Total: <u>\$2,773,276.88</u>	05/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 PBR COLUMBIA LLC ATTN DAVID WHEELER 201 METROPOLITAN DR WEST COLUMBIA, SC 29170	6610	Secured: \$1,508,953.50 Priority: Administrative: Unsecured: <u>\$447,670.98</u> Total: <u>\$1,956,624.48</u>	05/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPECIAL SITUATIONS INVESTING GROUP INC ATTN AL DOMBROWSKI C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 PBR KNOXVILLE LLC ATTN PRES LAWHON 10215 CANEEL DR KNOXVILLE, TN 37931	5980	Secured: \$68,308.80 Priority: Administrative: Unsecured: <u>\$9,157,458.38</u> Total: <u>\$9,225,767.18</u>	05/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STEPHENSON CORPORATION 4401 WESTERN RD FLINT, MI 48506	9312	Secured: Priority: Administrative: Unsecured: <u>\$55,193.34</u> Total: <u>\$55,193.34</u>	07/11/2006	DELPHI CORPORATION (05-44481)
SUMITOMO WIRING SYSTEMS USA INC MAX J NEWMAN ESQ SCHAFFER AND WEINER PLLC ATTORNEYS FOR SUMITOMO WIRING SYSTEMS USA INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304 JPMORGAN CHASE BANK NA NEELIMA VELUVOLU 270 PARK AVE 17TH FL NEW YORK, NY 10017	2111	Secured: Priority: Administrative: Unsecured: <u>\$92,057.65</u> Total: <u>\$92,057.65</u>	02/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
TPG CREDIT OPPORTUNITIES INVESTORS LP, TPG CREDIT OPPORTUNITIES FUND LP C/O TPG CREDIT MANAGEMENT LP ATTN SHELLEY HARTMAN 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402	9470	Secured: Priority: Administrative: Unsecured: <u>\$1,347,828.94</u> Total: <u>\$1,347,828.94</u>	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TPG CREDIT OPPORTUNITIES INVESTORS LP, TPG CREDIT OPPORTUNITIES FUND LP, TPG CREDIT STRATEGIES FUND LP ATTN VICKI DOMINGUEZ C/O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CENTER 90 S SEVENTH ST MINNEAPOLIS, MN 55402 JPMORGAN CHASE BANK NA NEELIMA VELUVOLU 270 PARK AVE 17TH FL NEW YORK, NY 10017	12678	Secured: Priority: <u>\$2,061,011.00</u> Administrative: Unsecured: <u>\$16,691,418.68</u> Total: <u>\$18,752,429.68</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TYCO ELECTRONICS CORPORATION GEORGE D NAGLE JR CREDIT MGR PO BOX 3608 MS 3826 HARRISBURG, PA 17105-3608	10707	Secured: Priority: Administrative: Unsecured: <u>\$2,997,056.91</u> Total: <u>\$2,997,056.91</u>	07/26/2006	DELPHI CORPORATION (05-44481)
UNIVERSAL TOOL AND ENGINEERING COMPANY INC MICHAEL K MCCRORY BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	6878	Secured: Priority: Administrative: Unsecured: <u>\$348,481.97</u> Total: <u>\$348,481.97</u>	05/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UNIVERSAL TOOL AND ENGINEERING COMPANY INC WILLIAM M BRAMAN MONTGOMERY ELSNER & PARDIECK LLP 308 WEST 2ND ST SEYMOUR, IN 47274	2174	Secured: Priority: Administrative: Unsecured: <u>\$234,500.00</u> Total: <u>\$234,500.00</u>	03/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
UNIVERSAL TOOL AND ENGINEERING COMPANY INC WILLIAM M BRAMAN MONTGOMERY ELSNER & PARDIECK LLP 308 WEST 2ND ST SEYMOUR, IN 47274	2175	Secured: Priority: Administrative: Unsecured: \$1,016,065.83 Total: \$1,016,065.83	03/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO CLIMATE CONTROL CORPORATION ATTN CHRISTOPHER R CONNELLY 150 STEPHENSON HWY TROY, MI 48083-1116	11462	Secured: Priority: Administrative: Unsecured: \$506,709.93 Total: \$506,709.93	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO ELECTRICAL SYSTEMS INC MOTORS AND ACTUATORS DIVISION CHRISTOPHER R CONNELLY 3000 UNIVERSITY DRIVE AUBURN HILLS, MI 48326	14152	Secured: Priority: Administrative: Unsecured: \$669,860.41 Total: \$669,860.41	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION ATTN CHRISTOPHER R CONNELLY 3000 UNIVERSITY DR AUBURN HILLS, MI 48326	11466	Secured: Priority: Administrative: Unsecured: \$95,661.00 Total: \$95,661.00	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VALEO SWITCHES AND DETECTION SYSTEMS INC ATTN CHRISTOPHER R CONNELLY 3000 UNIVERSITY DR AUBURN HILLS, MI 48326	11465	Secured: Priority: Administrative: Unsecured: \$76,841.75 Total: \$76,841.75	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VANGUARD DISTRIBUTORS INC PO BOX 608 SAVANNAH, GA 31402	9319	Secured: Priority: Administrative: Unsecured: \$788,321.49 Total: \$788,321.49	07/11/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
VICTORY PACKAGING LP ATTN MR BENJAMIN SAMUELS VICE CHAIRMAN VICTORY PACKAGING LLP 3555 TIMMONS LAND STE 1440 HOUSTON, TX 77027	11640	Secured: Priority: UNL Administrative: Unsecured: \$6,183,936.00 Total: \$6,183,936.00	07/27/2006	DELPHI CORPORATION (05-44481)
VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWHICH PL SHELTON, CT 06484	9452	Secured: Priority: Administrative: Unsecured: \$2,675,676.21 Total: \$2,675,676.21	07/13/2006	DELPHI CORPORATION (05-44481)
VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWHICH PL SHELTON, CT 06484	9454	Secured: Priority: Administrative: Unsecured: \$23,391.86 Total: \$23,391.86	07/13/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
VISHAY AMERICAS INC ATTN MARION R HUBBARD 1 GREENWICH PL SHELTON, CT 06484	9453	Secured: Priority: Administrative: Unsecured: \$8,949.08 Total: \$8,949.08	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WESTWOOD ASSOCIATES INC MICHELLE MCNULTY PO BOX 431 MILFORD, CT 06460	14918	Secured: Priority: Administrative: Unsecured: \$66,399.42 Total: \$66,399.42	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WIEGEL TOOL WORKS INC DAVID LEIBOWITZ LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085	10752	Secured: Priority: Administrative: Unsecured: \$121,998.56 Total: \$121,998.56	07/25/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

* "UNL" denotes an unliquidated claim.

EXHIBIT I - PREFERENCE-RELATED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT*	DATE FILED	DOCKETED DEBTOR
WILLIAMS ADVANCED MATERIALS EF INC BEM SERVICES INC 2978 MAIN ST BUFFALO, NY 14214	5656	Secured: Priority: Administrative: Unsecured: <u>\$16,424.61</u> Total: <u>\$16,424.61</u>	05/11/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WILLOW HILL INDUSTRIES LLC 3700 CHAGRIN RIVER RD MORELAND HLS, OH 44022-1130	7652	Secured: Priority: Administrative: Unsecured: <u>\$61,254.66</u> Total: <u>\$61,254.66</u>	06/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		114		\$129,737,300.72

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
A M S E A INC 2111 W THOMPSON RD FENTON, MI 48430	10395880	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ACCESS ONE TECHNOLOGY 23373 COMMERCE DR SUITE A2 FARMINGTON HILLS, MI 48335	10415558	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ANN ARBOR MACHINE CO PO BOX 3010 INDIANAPOLIS, IN 462063010	10407391	Secured: Priority: Administrative: Unsecured: _____ \$12,590.34 Total: _____ \$12,590.34	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
APPLIED BIOSYSTEMS SHARILYN 850 LINCOLN CENTRE DRIVE FOSTER CITY, CA 94404	10415490	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	10/12/2007	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	10415529	Secured: Priority: Administrative: Unsecured: _____ \$44,580.09 Total: _____ \$44,580.09	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	10396550	Secured: Priority: Administrative: Unsecured: _____ \$2,500.00 Total: _____ \$2,500.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AURAMET TRADING, LLC 2 EXECUTIVE DR STE 645 FORT LEE, NJ 07024	10108141	Secured: _____ UNL Priority: Administrative: Unsecured: _____ Total: _____ UNL	01/20/2006	DELPHI CORPORATION (05-44481)
AURAMET TRADING, LLC 2 EXECUTIVE DR STE 645 FORT LEE, NJ 07024	10108142	Secured: _____ UNL Priority: Administrative: Unsecured: _____ Total: _____ UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
BP AMOCO CORP PO BOX 9076 DES MOINES, IA 503689076	10396708	Secured: Priority: Administrative: Unsecured: <u>\$3,486.11</u> Total: <u>\$3,486.11</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CALSONIC CORP 10D ANDY SPEAR 5 24 15 MINAMIDAI NAKANO KU TOKYO, 164 JAPAN	10403836	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CARE TOOLS 9701 WILSHIRE BLVD., 10TH FLOOR BEVERLY HILLS, CA 90212	10384661	Secured: Priority: Administrative: Unsecured: <u>\$8,000.00</u> Total: <u>\$8,000.00</u>	01/20/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
CARETOOLS TOM GIANNULLI 9701 WILSHIRE BLVD., 10TH FLOOR BEVERLY HILLS, CA 90212	10021713	Secured: Priority: Administrative: Unsecured: <u>\$100,000.00</u> Total: <u>\$100,000.00</u>	01/20/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)
CARETOOLS INC 9701 WILSHIRE BLVD 10TH FL BEVERLY HILLS, CA 90212	10407553	Secured: Priority: Administrative: Unsecured: <u>\$72,909.17</u> Total: <u>\$72,909.17</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CENTURY SERVICES INC 8 STEELCASE ROAD WEST MARKHAM, ON L3R 1B2 CANADA	10411676	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CHARTER MANUFACTURING CO INC WIRE DIV 114 N JACKSON ST MILWAUKEE, WI 53202	10403870	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CRITECH RESEARCH INC 525 AVIS DRIVE - SUITE 7 ANN ARBOR, MI 48108	10411678	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
DAYTON TOOL CO INC 1825 E FIRST STREET DAYTON, OH 45403	10403926	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	10399739	Secured: Priority: Administrative: Unsecured: \$9,251.00 Total: \$9,251.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIGEX INC VALERIE THOMPSON ONE DIGEX PLAZA BELTSVILLE, MD 20705	10397624	Secured: Priority: Administrative: Unsecured: \$120,579.91 Total: \$120,579.91	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DONGJINMOTOR CO LTD 274-3 MORA-DONG SUSANG-GU BUSAN KOREA, REPUBLIC OF	10397673	Secured: Priority: Administrative: Unsecured: \$93,022.35 Total: \$93,022.35	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DOVE EQUIPMENT CO INC 723 SABRINA DR EAST PEORIA, IL 61611	10397686	Secured: Priority: Administrative: Unsecured: \$1,400.00 Total: \$1,400.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EQUIS CORPORATION 161 NORTH CLARK ST STE #2400 CHICAGO, IL 60601	10397955	Secured: Priority: Administrative: Unsecured: \$141,250.97 Total: \$141,250.97	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FA TECH CORP 9065 SUTTON PL HAMILTON, OH 450119316	10407868	Secured: Priority: Administrative: Unsecured: \$65,785.00 Total: \$65,785.00	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
FIN MACHINE CO LTD SALTERS LANE SEDFIELD STOCKTON ON TEES CLEVELAND TS213EB GREAT BRITAIN, UNITED KINGDOM	10398100	Secured: Priority: Administrative: Unsecured: \$21,955.09 Total: \$21,955.09	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
FLUENT INC 3035 PAYSHERE CIRCLE CHICAGO, IL 606743035	10398149	Secured: Priority: Administrative: Unsecured: <u>\$31,552.50</u> Total: <u>\$31,552.50</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GLOBE MOTORS 2275 STANLEY AVE. DAYTON, OH 45404-12	10394401	Secured: Priority: Administrative: Unsecured: <u>\$1,590.00</u> Total: <u>\$1,590.00</u>	01/20/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
GLOBE MOTORS INC 21183 NETWORK PL CHICAGO, IL 606731211	10404630	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HSS LLC PO BOX 377 FLUSHING, MI 48433	10408074	Secured: Priority: Administrative: Unsecured: <u>\$370,162.24</u> Total: <u>\$370,162.24</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
INTEC MEXICO LLC EFT 654 S VERMONT STREET PALATINE, IL 60067	10411720	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
INVOTEC ENGINEERING INC 10909 INDUSTRY LN MIAMISBURG, OH 45342	10404544	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ISI OF INDIANA INC 1212 EAST MICHIGAN ST INDIANAPOLIS, IN 46202	10411616	Secured: Priority: Administrative: Unsecured: <u>\$5,630,138.24</u> Total: <u>\$5,630,138.24</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KATAMAN METALS INC EFT 7700 BONHOMME AVE STE 550 CLAYTON, MO 631051924	10404627	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
LANEKO ENGINEERING CO 275 NEW JERSEY DR FORT WASHINGTON INDUST PARK FORT WASHINGTON, PA 19034	10411703	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	10396786	Secured: Priority: Administrative: Unsecured: \$48,327.99 Total: \$48,327.99	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	10400723	Secured: Priority: Administrative: Unsecured: \$18,465.00 Total: \$18,465.00	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
M2M INTERNATIONAL LTD BOX 221 MARINE CITY, MI 48039 CANADA	10411696	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MERRILL TOOL & MACHINE EFT INC PO BOX 441066 DETROIT, MI 482441066	10399740	Secured: Priority: Administrative: Unsecured: \$1,476.40 Total: \$1,476.40	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MICROCHIP TECHNOLOGY INC 2767 S ALBRIGHT RD KOKOMO, IN 46902	10415434	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	10/12/2007	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MICROCHIP TECHNOLOGY INC PO BOX 100799 PASADENA, CA 911890799	10415547	Secured: Priority: Administrative: Unsecured: \$6,128.46 Total: \$6,128.46	10/12/2007	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
MICROCHIP TECHNOLOGY INC COMPTech 2355 W CHANDLER BLVD CHANDLER, AZ 85224	10404724	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
NILES USA INC 1175 ENTERPRISE DRIVE WINCHESTER, KY 40391	10415467	Secured: Priority: Administrative: Unsecured: <u>\$974,356.24</u> Total: <u>\$974,356.24</u>	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NORSK HYRDO CANADA INC PO BOX 2354 CAROL STREAM, IL 601322354 CANADA	10404599	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
OXFORD POLYMERS INC 221 SOUTH STREET NEW BRITAIN, CT 06051	10411710	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
POLAR OIL & CHEMICAL INC 7031 CORPORATE WAY DAYTON, OH 45459	10404144	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRO TEC CORPORATION PO BOX 1878 WARREN, MI 48090	10408656	Secured: Priority: Administrative: Unsecured: <u>\$3,904.35</u> Total: <u>\$3,904.35</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRODUCTION SPECIALTY GROUP EFT INC N117 W19237 FULTON DR GERMANTOWN, WI 53022	10404425	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRUDENTIAL RELOCATION INC PO BOX 841337 DALLAS, TX 75284	10404750	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRUDENTIAL RELOCATION INC PO BOX 841337 DALLAS, TX 75284	10408674	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI INTERNATIONAL SERVICES INC (05-44583)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
PRUDENTIAL RELOCATION INC PO BOX 841337 DALLAS, TX 75284	10400781	Secured: Priority: Administrative: Unsecured: <u>\$9,400.88</u> Total: <u>\$9,400.88</u>	01/20/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
QC ONICS INC 1410 WOHLERT ST ANGOLA, IN 46703	10404778	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
RIECK GROUP LLC DBA RICK SERVICES 5245 WADSWORTH RD DAYTON, OH 45414	10411691	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ROTOR COATERS INTERNATIONAL 1279 RICKETT ROAD BRIGHTON, MI 48116	10408755	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SETECH INC 903 INDUSTRIAL DR MURFREESBORO, TN 37129	10408801	Secured: Priority: Administrative: Unsecured: <u>\$2,942,555.81</u> Total: <u>\$2,942,555.81</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SHUERT INDUSTRIES INC PO BOX 8020 STERLING HEIGHTS, MI 48314	10404388	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SOLID STATE STAMPING MARYANN BUKOVI 43550 BUSINESS PARK DRIVE TEMECULA, CA 92590-3665	10415492	Secured: Priority: Administrative: Unsecured: <u>\$38,545.40</u> Total: <u>\$38,545.40</u>	10/12/2007	SPECIALTY ELECTRONICS, INC (05-44539)
SOLID STATE STAMPING INC EFT 43350 BUSINESS PARK DRIVE TEMECULA, CA 92590	10408832	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
SOLID STATE STAMPING INC. 43350-1 BUSINESS PARK DR. P.O. BOX 2620 TEMECULA, CA 92590-2620	10415487	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	10/12/2007	DELPHI CONNECTION SYSTEMS (05-44624)
SPARTECH POLYCOM 470 JOHNSON ROAD CHICAGO, IL 60693	10393473	Secured: Priority: Administrative: Unsecured: \$9,341.50 Total: \$9,341.50	01/20/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
SPARTECH POLYCOM 7174 COLLECTION CENTER DR CHICAGO, IL 60693	10404730	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 06830	10395960	Secured: Priority: Administrative: Unsecured: \$221,377.38 Total: \$221,377.38	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STYNER & BIENZ FORMTECH LTD FREIBURGSTRASSE 556 CH-3172 NIEDERWANGEN SWITZERLAND	10408885	Secured: Priority: Administrative: Unsecured: \$160.98 Total: \$160.98	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SUMMIT POLYMERS INC 6700 SPRINKLE RD KALAMAZOO, MI 49001	10408891	Secured: Priority: Administrative: Unsecured: \$278,111.11 Total: \$278,111.11	04/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECH CENTRAL 28333 TELEGRAPH RD STE 400 SOUTHFIELD, MI 48034	10404793	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECH CENTRAL 28333 TELEGRAPH RD STE 400 SOUTHFIELD, MI 48034	10408931	Secured: Priority: Administrative: Unsecured: \$515,360.31 Total: \$515,360.31	04/12/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)

* "UNL" denotes an unliquidated claim.

EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES

CREDITOR'S NAME AND ADDRESS	SCHEDULED LIABILITY	SCHEDULED LIABILITY AMOUNT*	DATE FILED	DOCKETED DEBTOR
TECH CENTRAL 28333 TELEGRAPH RD STE 400 SOUTHFIELD, MI 48034	10401807	Secured: Priority: Administrative: Unsecured: <u>\$133,933.42</u> Total: <u>\$133,933.42</u>	01/20/2006	DELPHI TECHNOLOGIES, INC (05-44554)
TRADE DEBT NET PO BOX 1487 WEST BABYLON, NY 11704	10397408	Secured: Priority: Administrative: Unsecured: <u>\$2,008.89</u> Total: <u>\$2,008.89</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VIKING POLYMER SOLUTIONS LLC PO BOX 67000 DEPT 94301 DETROIT, MI 482670943	10404651	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WEST MICHIGAN SPLINE INC 156 MANUFACTURES DR HOLLAND, MI 49424	10415524	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	10/12/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
WM HAGUE COMPANY 16 LOMAR INDUSTRIAL PK UNIT #8 PEPPERELL, MA 01463	10404171	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 69 \$11,934,207.13

* "UNL" denotes an unliquidated claim.

SCHEDULED LIABILITY AS ALLOWED

Total Claims To Be Allowed: 3	
Total Amount As Docketed:	\$1,478,299.57
Total Amount As Allowed:	\$1,394,075.77

The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

In re DPH Holdings Corp., et al.

Forty-Fourth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit L - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
A 1 SPECIALIZED SERVICES & SUPPLIES INC	644	EXHIBIT I - PREFERENCE-RELATED CLAIMS
A M S E A INC	10395880	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
A MAIER PRAEZISION GMBH EFT	10395881	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ABRACON CORPORATION	10395922	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ACCESS ONE TECHNOLOGY	10415558	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ACG TRANSFORMACION DE POLIMEROS SA DE CV	10395954	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ACORD INC	10395960	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
AHAUS TOOL & ENGINEERING INC	1102	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ALABAMA WORKERS COMPENSATION SELF INSURERS GUARANTY ASSOCIATION INC	15624	EXHIBIT A - MODIFIED AND ALLOWED CLAIMS
ALLAN TOOL & MACHINE CO INC	10396125	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ALLTEMATED INC	10396146	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ALPINE ELECTRONICS OF AMERICA	16192	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMBRAKE CORPORATION	6844	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMERICAN CABLE COMPANY INC	10396186	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
AMKOR ELECTRONICS INC	10407381	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	8130	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	8576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	8723	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	10186	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	11264	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	14915	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC	10397062	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10399513	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10400957	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10401845	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10402147	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10402310	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC	10415591	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AMROC INVESTMENTS LLC AS ASSIGNEE OF SPRIMAG INC	8723	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE ENTERPRISES INC	8576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AMTEC PRECISION PRODUCTS INC	10396257	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ANIXTER	10394291	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ANN ARBOR MACHINE CO	10407391	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
APPLIED BIOSYSTEMS	10415490	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ARGENT AUTOMOTIVE SYSTEMS INC	10416989	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	7189	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ARGO PARTNERS	10396556	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	10396722	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	10415529	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ARGO PARTNERS	10415623	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
ARGO PARTNERS	10415680	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ARGO PARTNERS	10415735	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARK TECHNOLOGIES INC	10396342	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ARMSTRONG INDUSTRIAL CORP LTD	10417035	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL	15809	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ASM CAPITAL II LP	10396550	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10398231	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10399013	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10402480	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL II LP	10415479	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10393119	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10394384	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10394518	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10396820	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10397463	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10397855	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10398443	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10400044	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10400194	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10407170	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10407381	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10407441	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10416959	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ASM CAPITAL LP	10416989	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ATMEL CORPORATION	1165	EXHIBIT B - PARTIALLY SATISFIED CLAIM
ATS AUTOMATION TOOLING SYSTEMS INC	15669	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ATS AUTOMATION TOOLING SYSTEMS INC	16415	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ATS MICHIGAN SALES AND SERVICE INC	15670	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AUDIO MPEG INC	10407435	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
AURAMET TRADING, LLC	10108141	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
AURAMET TRADING, LLC	10108142	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
AUTOMATIC SPRING PRODUCTS EFT CORP	10407441	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AUTOMOTIVE SAFETY TECHNOLOGIES INC A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC	4574	EXHIBIT I - PREFERENCE-RELATED CLAIMS
AUTOSPLICE, INC	10407089	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BALLY RIBBON MILLS	10396531	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BANK OF AMERICAN A	11660	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BARNES & ASSOCIATES	10396550	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
BARRY INDUSTRIES INC	10396556	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BATTENBERG III J T	10582	EXHIBIT A - MODIFIED AND ALLOWED CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
BATTENBERG LUANN C	10575	EXHIBIT H - DUPLICATE CLAIM
BENCHMARK DBA PLASCO DBA GOLDEN THUMB	1627	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BGF INDUSTRIES INC	1546	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4574	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4575	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4576	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BLUE ANGEL CLAIMS LLC	4577	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BP AMOCO CORP	10396708	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
BP PRODUCTS NORTH AMERICA INC	13882	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BP PRODUCTS NORTH AMERICA INC	13883	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BRADY BILLY WAYNE	550	EXHIBIT G - PERSONAL INJURY CLAIMS
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	EXHIBIT I - PREFERENCE-RELATED CLAIMS
BRC RUBBER GROUP INC	10396722	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
BRIGHT HEADPHONE ELECTRONICS CO	10396732	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
BUSINESS ENGINE	10396786	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CALDWELL INDUSTRIES INC	10396820	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CALEDON TUBING LTD	10396821	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
CALSONIC CORP	10403836	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CAMPBELL MARSHALL E CO	8130	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CARE TOOLS	10384661	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CARETOOLS	10021713	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CARETOOLS INC	10407553	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CARLISLE ENGINEERED PRODUCTS INC	11910	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CATHERINE M ROZANSKI	12184	EXHIBIT E - MDL-RELATED CLAIMS
CENTURY SERVICES INC	10411676	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CF SPECIAL SITUATION FUND I LP	11777	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CHARTER MANUFACTURING CO INC WIRE DIV	10403870	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CHIPPAC LTD	10397014	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CIRCLE PLASTICS PRODUCTS INC	10415529	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CIRCLE PROSCO INC	10397062	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CITY CHEMICAL CORP	10397074	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
CLARIANT CORP MASTERBATCHES DIV	10397088	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
COMPUTER OPTICAL PRODUCTS, INC	10415623	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
CONNECTOR PRODUCTS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4577	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	460	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	1546	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	2352	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	9990	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	9991	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	10123	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CONTRARIAN FUNDS LLC	10415567	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

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Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CORNING INCORPORATED	471	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CRITECH RESEARCH INC	10411678	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
CUSTOM PROFILES INC	508	EXHIBIT I - PREFERENCE-RELATED CLAIMS
CUSTOM PROFILES INC	509	EXHIBIT I - PREFERENCE-RELATED CLAIMS
D & R TECHNOLOGY LLC	9470	EXHIBIT I - PREFERENCE-RELATED CLAIMS
D & S MACHINE PRODUCTS INC	12153	EXHIBIT I - PREFERENCE-RELATED CLAIMS
DAE SUNG ELECTRIC CO LTD	10415484	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DANICE MANUFACTURING CO	15329	EXHIBIT I - PREFERENCE-RELATED CLAIMS
DANOBAIT MACHINE TOOL CO INC	10397408	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DATWYLER LTD RUBBER & PLASTICS	10397435	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DAWES ALAN S	13410	EXHIBIT E - MDL-RELATED CLAIMS
DAYTON TOOL CO INC	10403926	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DE AMERTEK CORPORATION INC	10397463	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DEARBORN CDT	10397466	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
DEBT ACQUISITION COMPANY OF AMERICA V LLC	10399739	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DEBT ACQUISITION COMPANY OF AMERICA V LLC AS TRANSFEREE TO WHEELS INTERNATIONAL FREIGHT SYSTEMS INC	10396146	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DERBY FABRICATING INC	10416959	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
DIELECTRIC LABORATORIES	10397616	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DIGEX INC	10397624	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DIODES INC	10415656	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
DIODES INC	10417031	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
DONGJINMOTOR CO LTD	10397673	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
DOSHI PRETTL INTERNATIONAL LLC	16427	EXHIBIT I - PREFERENCE-RELATED CLAIMS
DOVE EQUIPMENT CO INC	10397686	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10597	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ELECTRONIC DATA SYSTEMS CORPORATION	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ELITE FASTENERS CORP	10393100	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ELKHART PRODUCTS CORPORATION	432	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ELLIOTT TAPE INC	10397855	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ELLSWORTH ADHESIVE SYSTEM INC	10393227	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
ENRICAU SA 50 RUE JACQUES BALMAT	10397932	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
EQUIS CORPORATION	10397955	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
EX CELL O MACHINE TOOLS INC	4022	EXHIBIT I - PREFERENCE-RELATED CLAIMS
EXACTO SPRING CORP.	10393101	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
F & G TOOL & DIE CO INC	10398016	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FA TECH CORP	10407868	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
FAIR HARBOR CAPITAL LLC	10393126	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FAIR HARBOR CAPITAL LLC	10393257	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FANSTEEL INTERCAST	10394384	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
FERNANDEZ RACING LLC	388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
FILTERTEK INC	10415591	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FIN MACHINE CO LTD SALTERS LANE	10398100	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
FINISHING SERVICES INC	10398104	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FISCHER-TECH LTD	10407270	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FISHERCAST GLOBAL CORP	10407169	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FLUENT INC	10398149	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
FOURSLIDES INC	10407929	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FRAEN MACHINING	10398187	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FRAEN MACHINING CORP	10407128	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
FUJI BANK/FUKOKU SOUTH	10398231	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
FULTON INDUSTRIES INC	10415680	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
GENERAL SILICONES	10393108	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GENERAL SILICONES EFT	10407969	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GLOBE MOTORS	10394401	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
GLOBE MOTORS INC	10404630	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
GOLDMAN SACHS CREDIT PARTNERS LP	2588	EXHIBIT I - PREFERENCE-RELATED CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	7547	EXHIBIT I - PREFERENCE-RELATED CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	9940	EXHIBIT I - PREFERENCE-RELATED CLAIMS
GOLDMAN SACHS CREDIT PARTNERS LP	10407114	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GOSHEN DIE CUTTING INC	10407170	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
GRM CORP	10398443	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
HAIN CAPITAL HOLDINGS LLC	5820	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HAIN CAPITAL HOLDINGS LLC	15516	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HAIN CAPITAL HOLDINGS LLC	10399702	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HAIN CAPITAL HOLDINGS LLC	10400161	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HAIN CAPITAL HOLDINGS LLC	10408670	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HARBINGER CAPITAL PARTNERS MASTER FUND I LTD	14739	EXHIBIT E - MDL-RELATED CLAIMS
HAUPERT BRIDGET	1086	EXHIBIT G - PERSONAL INJURY CLAIMS
HAUPERT ERIC	1087	EXHIBIT G - PERSONAL INJURY CLAIMS
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	10398566	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	10398577	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HENZE STAMPING & MFG CO	10398591	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
HERAEUS AMERSIL INC AKA HERAEUS TENEVO	10959	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS AMERSIL INC AKA HERAEUS TENEVO	10960	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10393	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10394	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HERAEUS MATERIALS LTD	5950	EXHIBIT I - PREFERENCE-RELATED CLAIMS

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Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
HERAEUS METAL PROCESSING INC	10123	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HEWITT TOOL & DIE INC	10415466	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HEWLETT PACKARD COMPANY	9352	EXHIBIT I - PREFERENCE-RELATED CLAIMS
HITACHI CHEMICAL SINGAPORE PTE	10407171	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HITACHI CHEMICAL SINGAPORE PTE LTD	10405357	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
HSS LLC	10408074	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
HURST KAREN HAWK	12407	EXHIBIT G - PERSONAL INJURY CLAIMS
IDG INC	10398752	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
INDIUM CORPORATION OF AMERICA	10398809	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
INDUSTRIAL ELECTRIC WIRE INC	10393119	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
INDUSTRIAL STAMPING & MFG EFT	10398836	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
INPLAY TECHNOLOGIES FKA DURASWITCH	2558	EXHIBIT I - PREFERENCE-RELATED CLAIMS
INTEC MEXICO LLC EFT	10411720	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
INTERNATIONAL UNION UAW	13880	EXHIBIT F - UNION CLAIMS
INTERNATIONAL UNION UAW AND LOCAL 155 ON BEHALF OF ITS		
BARGAINING UNIT MEMBERS	13270	EXHIBIT F - UNION CLAIMS
INVOTEC ENGINEERING INC	10404544	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ISI OF INDIANA INC	10411616	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
ITAUTEC AMERICA INC	10811	EXHIBIT I - PREFERENCE-RELATED CLAIMS
J P PRODUCTS CO INC	10398993	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
JACKSON SPRING & MFG. CO. INC	10393126	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
JAE ELECTRONICS	10399013	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
JAMESTOWN CONTAINER CORP	14915	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JOHN BLAHNIK	12056	EXHIBIT E - MDL-RELATED CLAIMS
JOHNSON CONTROLS GMBH & CO KG	15516	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JOHNSON,ROBERT	10417038	EXHIBIT K - MODIFIED SERP-RELATED SCHEDULED LIABILITIES
JPMORGAN CHASE BANK NA	471	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JPMORGAN CHASE BANK NA	2111	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JPMORGAN CHASE BANK NA	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JVS EQUIP PARA AUTO IND	7650	EXHIBIT I - PREFERENCE-RELATED CLAIMS
JVS EQUIP PARA AUTO IND	7651	EXHIBIT I - PREFERENCE-RELATED CLAIMS
K O A SPEER ELECTRONICS INC	10393127	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KATAMAN METALS INC EFT	10404627	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
KEATS SOUTHWEST	10407175	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KENNEDY ACQUISITION INC	10399177	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
KERK MOTION PRODUCTS	10394441	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KIFICO	10399207	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
KILIAN MFG CORP	10399208	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KOA EUROPE GMBH	10405364	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KOA SPEER ELECTRONICS INC	10415483	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
KODA STANZ UND BIEGETECHNIK GMBH	10399237	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

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Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
KOSTAL OF MEXICANA S A DE C V	14404	EXHIBIT I - PREFERENCE-RELATED CLAIMS
KRAUS JESSICA	14810	EXHIBIT G - PERSONAL INJURY CLAIMS
KYOCERA AMERICA INC	7189	EXHIBIT I - PREFERENCE-RELATED CLAIMS
KYOCERA INDUSTRIAL CERAMICS CORP	12530	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LANEKO ENGINEERING CO	10411703	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
LATIGO MASTER FUND LTD	10597	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LDI INCORPORATED	9832	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LDM TECHNOLOGIES	10399358	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LEXINGTON RUBBER GROUP INC	12151	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LIND,RICHARD	10417039	EXHIBIT K - MODIFIED SERP-RELATED SCHEDULED LIABILITIES
LINEAR TECHNOLOGY CORP	10415489	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LIQUIDITY SOLUTIONS INC	10393	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LIQUIDITY SOLUTIONS INC	10394	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF ELKHART PRODUCTS CORP	432	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	579	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	2071	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	9515	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	9828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	11114	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	12153	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	15669	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	15670	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16387	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16395	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16415	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	16420	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LONGACRE MASTER FUND LTD	10396786	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
LONGACRE MASTER FUND LTD	10399208	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LONGACRE MASTER FUND LTD	10400723	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
LONGACRE MASTER FUND LTD	10407969	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LTC ROLL & ENGINEERING CO	5	EXHIBIT I - PREFERENCE-RELATED CLAIMS
LUMEX INC	10393414	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
LUTZ SALES INC	10407105	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
M RON CORP	10399513	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
M&Q PLASTIC PRODUCTS L P	7547	EXHIBIT I - PREFERENCE-RELATED CLAIMS
M2M INTERNATIONAL LTD	10411696	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MADISON INVESTMENT TRUST SERIES 38	10396531	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MADISON INVESTMENT TRUST SERIES 38	10402173	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
MADISON NICHE OPPORTUNITIES LLC	3752	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MADISON NICHE OPPORTUNITIES LLC	10396186	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MADISON NICHE OPPORTUNITIES LLC	10415656	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MAGNESIUM ELEKTRON INC	1524	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MARQUARDT GMBH	12161	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MASTER AUTOMATIC INC	16387	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MASTER AUTOMATIC INC	16388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MCCOURT LABEL CABINET CO EFT	10399670	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MECHANICAL & INDUSTRIAL FASTENERS MIFAST	10399702	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MERRILL TOOL & MACHINE	10399739	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MERRILL TOOL & MACHINE EFT INC	10399740	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
METHODE ELECTRONICS MALTA LTD A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC FKA MERIT MALTA METHODE LTD	4575	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MICHIGAN SPRING & STAMPING	10393421	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MICHIGAN SPRING & STAMPING EFT	10416968	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MICRO COMERCIAL COMPONENTS COR	10393422	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MICRO STAMPING CORP	10399813	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC	10415434	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC	10415547	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC	10415547	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MICROCHIP TECHNOLOGY INC COMPTech	10404724	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
MILAN BELANS	14935	EXHIBIT E - MDL-RELATED CLAIMS
MITTAL STEEL USA INC FKA ISPAT INLAND STEEL	10008	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MOCAP INC	10399923	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
MONROE INC	2352	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MUBEA INC	11688	EXHIBIT I - PREFERENCE-RELATED CLAIMS
MYERS SPRING CO INC	10400044	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
NEXANS AUTOELECTRIC	10407211	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
NGK AUTOMOTIVE CERAMICS USA INC	2071	EXHIBIT I - PREFERENCE-RELATED CLAIMS
NGK AUTOMOTIVE CERAMICS USA INC	3752	EXHIBIT I - PREFERENCE-RELATED CLAIMS
NIAGARA PLASTICS LLC	10400161	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
NILES USA INC	10415467	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
NORGREN	10400194	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
NORSK HYRDO CANADA INC	10404599	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
NORTHERN EDWARD	10417037	EXHIBIT K - MODIFIED SERP-RELATED SCHEDULED LIABILITIES
NSK STEERING SYSTEMS AMERICA INC	1562	EXHIBIT I - PREFERENCE-RELATED CLAIMS
OHIO FASTENERS & TOOL INC	10407212	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
OLIN CORPORATION ASSIGNED TO BANK OF AMERICA	11660	EXHIBIT I - PREFERENCE-RELATED CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	EXHIBIT I - PREFERENCE-RELATED CLAIMS
OXFORD POLYMERS INC	10411710	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PANASONIC INDUSTRIAL CORP	10407107	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
PARK ENTERPRISES OF ROCHESTER INC	9647	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PARK ENTERPRISES OF ROCHESTER INC	16395	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PARK OHIO PRODUCTS INC	15134	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PAUL R FREE	15599	EXHIBIT E - MDL-RELATED CLAIMS
PBR COLUMBIA LLC	6610	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PBR KNOXVILLE LLC	5980	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PENN METAL STAMPING INC	10393444	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
PESA LABELING SYSTEM CORP	10393257	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PETERSON MFG CO EFT	10400521	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT I - PREFERENCE-RELATED CLAIMS
POLAR OIL & CHEMICAL INC	10404144	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
POLYMETALLURGICAL CORP	10408631	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PONTIAC COIL INC	5388	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PREMIER TRIM LLC	16420	EXHIBIT I - PREFERENCE-RELATED CLAIMS
PRIDGEON & CLAY INC	10415735	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PRO TEC CORPORATION	10408656	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRO TECH MACHINE	10400723	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRODUCTION SPECIALTY GROUP EFT INC	10404425	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PROTECTIVE CLOSURES CO INC EFT CAPPLUGS DIV	10408670	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
PRUDENTIAL RELOCATION INC	10400781	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRUDENTIAL RELOCATION INC	10404750	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
PRUDENTIAL RELOCATION INC	10408674	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
QC ONICS INC	10404778	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
QUANEX CORP	10624	EXHIBIT I - PREFERENCE-RELATED CLAIMS
RAYCHEM CORPORATION	10407183	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
REDROCK CAPITAL PARTNERS LLC	10408631	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
REM ELECTRONICS SUPPLY CO INC	10400957	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT I - PREFERENCE-RELATED CLAIMS
RF MONOLITHICS INC	10393460	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
RF MONOLITHICS INC	10415479	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
RIECK GROUP LLC DBA RICK SERVICES	10411691	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
RINO MECHANICAL	10394518	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC	8875	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ROTATION ENGINEERING	10410739	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
ROTOR COATERS INTERNATIONAL	10408755	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SASOL GERMANY GMBH	460	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SAUNDERS JEREMIAH J	9438	EXHIBIT G - PERSONAL INJURY CLAIMS

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
SECURITAS SECURITY SERVICES USA INC	9828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SELECT INDUSTRIES CORPORATION	15427	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	10014	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SETECH INC	10408801	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SG INDUSTRIES INC	10401311	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SHANGHAI AUTOMOBILE AIR-CONDITIONE ACCESSORIES CO	10409255	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
SHUERT INDUSTRIES INC	10404388	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SIERRA LIQUIDITY FUND	10399923	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SIERRA LIQUIDITY FUND	10401548	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SIMCO CONSTRUCTION INC	16320	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SKF USA INC	11247	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SOLID STATE STAMPING	10415492	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SOLID STATE STAMPING INC EFT	10408832	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SOLID STATE STAMPING INC.	10415487	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPARTECH POLYCOM	10393473	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SPARTECH POLYCOM	10393473	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPARTECH POLYCOM	10404730	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPCP GROUP LLC	12011	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC	16427	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	1524	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	7748	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14404	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	16192	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	10395960	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	10416958	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SPECIAL SITUATIONS INVESTING GROUP INC	5980	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	6610	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC	6844	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	EXHIBIT I - PREFERENCE-RELATED CLAIMS

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Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR		
KNOXVILLE LLC	5980	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SPIROL INTERNATIONAL CORP EFT	10401539	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
SPRINGCO METAL COATINGS INC	10401548	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STAR MICRONICS AMERICA INC	10393477	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STAR MICRONICS AMERICA INC EFT	10401589	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STARBROOK INDUSTRIES INC	9515	EXHIBIT I - PREFERENCE-RELATED CLAIMS
STEPHENSON CORPORATION	9312	EXHIBIT I - PREFERENCE-RELATED CLAIMS
STERLING SPRING LLC	10407114	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
STYNER & BIENZ FORMTECH LTD	10408885	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
SUMITOMO CORPORATION OF AMERICA	9990	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SUMITOMO CORPORATION OF AMERICA	9991	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SUMITOMO WIRING SYSTEMS USA INC	2111	EXHIBIT I - PREFERENCE-RELATED CLAIMS
SUMMIT POLYMERS INC	10408891	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TAESUNG RUBBER & CHEMICAL CO LTD	10401758	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
TAIYO YUDEN SINGAPORE PTE LTD	10401762	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TAKUMI STAMPING INC	10401764	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION		
TECH CENTRAL	12828	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TECH CENTRAL	10401807	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TECH CENTRAL	10404793	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TECH CENTRAL	10408931	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TELAMON CORPORATION	10401845	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TG NORTH AMERICA CORP TG MISSOURI	10401888	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
THYSSEN KRUPP WAUPACA INC	9940	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TIPPMANN PROPERTIES	10401933	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
TPG CREDIT OPPORTUNITIES FUND LP	9470	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT OPPORTUNITIES FUND LP	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT OPPORTUNITIES INVESTORS LP	9470	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT OPPORTUNITIES INVESTORS LP	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TPG CREDIT STRATEGIES FUND LP	12678	EXHIBIT I - PREFERENCE-RELATED CLAIMS
TRADE DEBT NET	10397408	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
TRADE DEBT NET	10400521	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
TRANSAMERICA LUBRICANTS INC	10407193	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TRANS-TECH INC	10402019	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TRUARC CO LLC	10402071	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT I - PREFERENCE-RELATED CLAIMS
U S MANUFACTURING CORP	10402129	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
UAW AND ITS LOCAL 286	13838	EXHIBIT F - UNION CLAIMS
UAW LOCAL 2083	5268	EXHIBIT F - UNION CLAIMS
ULTRALIFE BATTERIES INC	10402143	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
UMPCO INC	10402147	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES

Exhibit M - Creditors And Related Claims and Scheduled Liabilities Subject To Forty-Fourth Omnibus Claims Objection

Claim/Scheduled Liability Holder	Claim/Scheduled Liability	Exhibit
UNITED INDUSTRIES INC	10415567	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
UNITED METAL PROD CORP EFT	10402173	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
UNITED STEELWORKERS	11535	EXHIBIT F - UNION CLAIMS
UNIVERSAL TOOL & ENGINEERING CO INC	11114	EXHIBIT I - PREFERENCE-RELATED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	EXHIBIT I - PREFERENCE-RELATED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2175	EXHIBIT I - PREFERENCE-RELATED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	6878	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO CLIMATE CONTROL CORPORATION	11462	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO ELECTRICAL SYSTEMS INC MOTORS AND ACTUATORS DIVISION	14152	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO ELECTRICAL SYSTEMS INC WIPERS DIVISION	11466	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VALEO SWITCHES AND DETECTION SYSTEMS INC	11465	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VANGUARD DISTRIBUTORS INC	9319	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VERNAV LABORATORIES INC EFT	10402310	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
VICTORY PACKAGING	10407121	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
VICTORY PACKAGING LP	11640	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VIKING POLYMER SOLUTIONS LLC	10404651	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
VIKING SOLUTIONS LLC	5820	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VIP-VIRANT DOO	10402337	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
VISCOM INC	579	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VISHAY AMERICAS INC	9452	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VISHAY AMERICAS INC	9453	EXHIBIT I - PREFERENCE-RELATED CLAIMS
VISHAY AMERICAS INC	9454	EXHIBIT I - PREFERENCE-RELATED CLAIMS
W & RENEE BRADY BILLY	4288	EXHIBIT G - PERSONAL INJURY CLAIMS
WAKEFIELD ENGINEERING INC	10411226	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
WEST MICHIGAN SPLINE INC	10415524	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
WESTWOOD ASSOCIATES INC	14918	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WET AUTOMOTIVE CANADA	10402480	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
WHITLAM LABEL CO IN	10393182	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES
WIEGEL TOOL WORKS INC	10752	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WILLIAMS ADVANCED MATERIALS EF INC	5656	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WILLOW HILL INDUSTRIES LLC	7652	EXHIBIT I - PREFERENCE-RELATED CLAIMS
WM HAGUE COMPANY	10404171	EXHIBIT J - PREFERENCE-RELATED SCHEDULED LIABILITIES
WOCO DE MEXICO SA DE CV AV DE LAS FUENTES NO 19 PARQUE	10402545	EXHIBIT C - PARTIALLY SATISFIED SCHEDULED LIABILITIES
WR GRACE & COMPANY CONN	7748	EXHIBIT I - PREFERENCE-RELATED CLAIMS
ZENTRUM MIKROELEKTRONIK DRESDEN AG	10402638	EXHIBIT D - FULLY SATISFIED SCHEDULED LIABILITIES

Exhibit N

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the

Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

Exhibit O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

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Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

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(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation

of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

Exhibit P

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation

of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

Exhibit Q

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L

(together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the

Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 3, 2010

EXHIBIT E

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Alabama Workers Compensation Self Insurers Guaranty Association Inc	Jayna Partain Lamar Esq Maynard Cooper & Gale PC 1901 6th Ave N Ste 2400 Birmingham, AL 35203	7/31/06	15624	\$0.00	Modified And Allowed Claims	05-44640	\$1,264,902.78	General Unsecured
Battenberg III J T	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/25/06	10582	\$25,577,870.48	Modified And Allowed Claims	05-44481	\$21,959,868.20	General Unsecured

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7	8	9

1 Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy

Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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International: (248) 813-2698

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
Alan Nisselson
Thomas Plunkett
Marty Reisig

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature	Correct Debtor2	Allowed Amount2	Allowed Nature2
Atmel Corporation	Attn Buck Chinn 2325 Orchard Pkwy San Jose, CA 95131	12/14/05	1165	\$1,280,342.50	Partially Satisfied Claim	05-44640	\$570,000.00	General Unsecured	05-44539	\$46,512.00	General Unsecured

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7	8	9
				10	11	12

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT J

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Forty-Fourth Omnibus Claims Objection
Exhibit C Service List

1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
A MAIER PRAEZISION GMBH EFT	POSTFACH 1354 ST GEORGEN, BW 78105	\$8,678.36	Partially Satisfied Scheduled Liabilities	05-44640	\$4,339.18	General Unsecured
ABRACON CORPORATION	30332 ESPERANZA RCHO STA MARG, CA 92688	\$5,292.00	Partially Satisfied Scheduled Liabilities	05-44640	\$2,646.00	General Unsecured
Allan Tool & Machine Co Inc	1822 E Maple Rd Troy, MI 48083	\$187,932.79	Partially Satisfied Scheduled Liabilities	05-44640	\$181,870.79	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$64,197.82	Partially Satisfied Scheduled Liabilities	05-44640	\$3,825.42	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$10,039.20	Partially Satisfied Scheduled Liabilities	05-44640	\$5,319.40	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$53,087.04	Partially Satisfied Scheduled Liabilities	05-44640	\$50,768.12	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$62,085.07	Partially Satisfied Scheduled Liabilities	05-44640	\$51,728.12	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$17,511.42	Partially Satisfied Scheduled Liabilities	05-44640	\$14,521.72	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$52,786.75	Partially Satisfied Scheduled Liabilities	05-44640	\$25,113.13	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	\$30,768.00	Partially Satisfied Scheduled Liabilities	05-44640	\$29,498.00	General Unsecured
Amtec Precision Products Inc	1355 Holmes Rd Elgin, IL 60123	\$36,769.72	Partially Satisfied Scheduled Liabilities	05-44640	\$25,997.92	General Unsecured
Anixter	Attn Credit Department 2301 Patriot Blvd 2S Glenview, IL 60026	\$1,528.69	Partially Satisfied Scheduled Liabilities	05-44507	\$196.01	General Unsecured

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1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Argo Partners	12 W 37th St 9th Fl New York, NY 10018	\$18,375.00	Partially Satisfied Scheduled Liabilities	05-44640	\$9,187.50	General Unsecured
Argo Partners	12 W 37th St 9th Fl New York, NY 10018	\$74,193.08	Partially Satisfied Scheduled Liabilities	05-44507	\$57,742.12	General Unsecured
Argo Partners	12 W 37th St 9th Fl New York, NY 10018	\$423,958.23	Partially Satisfied Scheduled Liabilities	05-44640	\$393,150.78	General Unsecured
Ark Technologies Inc	6536 Eagle Way Chicago, IL 60678-1653	\$1,038.80	Partially Satisfied Scheduled Liabilities	05-44640	\$852.80	General Unsecured
Armstrong Industrial Corp Ltd	531 Bukit Batok St 23 , 659547 Singapore	\$24,068.80	Partially Satisfied Scheduled Liabilities	05-44640	\$16,727.80	General Unsecured
ASM Capital II LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$549,607.89	Partially Satisfied Scheduled Liabilities	05-44640	\$519,427.67	General Unsecured
ASM Capital II LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$82,875.60	Partially Satisfied Scheduled Liabilities	05-44640	\$48,031.96	General Unsecured
ASM Capital II LP	Adam Moskowitz ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$378,614.20	Partially Satisfied Scheduled Liabilities	05-44640	\$335,868.99	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$27,074.76	Partially Satisfied Scheduled Liabilities	05-44567	\$26,844.76	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$6,975.05	Partially Satisfied Scheduled Liabilities	05-44507	\$2,316.49	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$5,875.71	Partially Satisfied Scheduled Liabilities	05-44507	\$3,885.39	General Unsecured

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1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$66,999.17	Partially Satisfied Scheduled Liabilities	05-44640	\$65,288.17	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$86,320.46	Partially Satisfied Scheduled Liabilities	05-44640	\$48,192.96	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$3,145.46	Partially Satisfied Scheduled Liabilities	05-44640	\$2,287.63	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$8,512.00	Partially Satisfied Scheduled Liabilities	05-44567	\$5,992.00	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$93,287.84	Partially Satisfied Scheduled Liabilities	05-44640	\$17,260.53	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$32,528.56	Partially Satisfied Scheduled Liabilities	05-44640	\$31,868.56	General Unsecured
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$196,954.80	Partially Satisfied Scheduled Liabilities	05-44640	\$196,314.72	General Unsecured
ASM Capital LP	Adam Moskowitz ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$28,659.96	Partially Satisfied Scheduled Liabilities	05-44640	\$18,434.38	General Unsecured
Autosplice Inc	PO Box 27189 Santa Ana, CA 927997189	\$57,770.10	Partially Satisfied Scheduled Liabilities	05-44567	\$27,623.95	General Unsecured
Bright Headphone Electronics Co	8th Fl No 109 Li De St Chung Ho City, Taipei R O C 235 Taiwan Prov Of China	\$28,212.48	Partially Satisfied Scheduled Liabilities	05-44640	\$910.08	General Unsecured
Chippac Ltd	47400 Kato Rd Fremont, CA 94538	\$45,708.59	Partially Satisfied Scheduled Liabilities	05-44640	\$6,820.59	General Unsecured

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1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Clariant Corp Masterbatches Div	85 Industrial Dr Holden, MA 01520	\$5,153.20	Partially Satisfied Scheduled Liabilities	05-44640	\$2,108.20	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	\$76,579.24	Partially Satisfied Scheduled Liabilities	05-44640	\$76,579.23	General Unsecured
Dearborn Cdt	250 W Carpenter Ave Wheeling, IL 60090	\$1,529.85	Partially Satisfied Scheduled Liabilities	05-44640	\$168.80	General Unsecured
Enricau Sa 50 Rue Jacques Balmat	Zac Du Grand Bois Bp 45 F 74130 Vougy , France	\$9,828.61	Partially Satisfied Scheduled Liabilities	05-44640	\$328.10	General Unsecured
F & G Tool & Die Co Inc	PO Box 321 West Carrollton, OH 45449	\$144,434.01	Partially Satisfied Scheduled Liabilities	05-44640	\$111,912.07	General Unsecured
Fair Harbor Capital LLC	875 Ave of the Americas Ste 2305 New York, NY 10001	\$12,731.07	Partially Satisfied Scheduled Liabilities	05-44567	\$314.00	General Unsecured
Fair Harbor Capital LLC	875 Ave of the Americas Ste 2305 New York, NY 10001	\$1,543.90	Partially Satisfied Scheduled Liabilities	05-44567	\$1,441.00	General Unsecured
Fischer Tech Ltd	No 12 Loyang Way 4 Layang Industrial Estate Singapore, 507602 Singapore	\$14,752.80	Partially Satisfied Scheduled Liabilities	05-44640	\$13,816.90	General Unsecured
Fraen Machinning Corp	Dbas Swisstronics PO Box 845046 Boston, MA 22845046	\$11,992.20	Partially Satisfied Scheduled Liabilities	05-44567	\$1,875.00	General Unsecured
General Silicones	14140 Live Oak Ave Unit D Baldwin Pk, CA 91706	\$2,855.63	Partially Satisfied Scheduled Liabilities	05-44567	\$1,427.81	General Unsecured

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1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	\$24,293.51	Partially Satisfied Scheduled Liabilities	05-44567	\$355.50	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	\$110,714.89	Partially Satisfied Scheduled Liabilities	05-44640	\$74,927.42	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	\$13,682.62	Partially Satisfied Scheduled Liabilities	05-44640	\$10,607.85	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	\$28,087.93	Partially Satisfied Scheduled Liabilities	05-44640	\$10,393.94	General Unsecured
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	10121 BARNES CANYON RD SAN DIEGO, CA 92121-2725	\$47,454.55	Partially Satisfied Scheduled Liabilities	05-44640	\$1,215.08	General Unsecured
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP	PO BOX 157 YORKVILLE, IL 60560-0157	\$29,483.00	Partially Satisfied Scheduled Liabilities	05-44640	\$5,070.32	General Unsecured
Hewitt Tool & Die Inc	PO Box 47 Oakford, IN 46965-0047	\$71,383.69	Partially Satisfied Scheduled Liabilities	05-44640	\$71,011.83	General Unsecured
Hitachi Chemical Singapore Pte	M Gottlieb Associates 608 E Blvd Kokomo, IN 46902	\$28,642.64	Partially Satisfied Scheduled Liabilities	05-44567	\$6,718.64	General Unsecured
Hitachi Chemical Singapore Pte Ltd	614 E Poplar St Kokomo, IN 46902	\$23,128.00	Partially Satisfied Scheduled Liabilities	05-44610	\$9,051.44	General Unsecured
Indium Corporation Of America	PO Box 3242 Buffalo, NY 14240	\$10,862.60	Partially Satisfied Scheduled Liabilities	05-44640	\$4,562.60	General Unsecured
J P Products Co Inc	720 Vandenburg Rd King Of Prussia, PA 19406	\$17,898.69	Partially Satisfied Scheduled Liabilities	05-44640	\$11,605.43	General Unsecured

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1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
K O A Speer Electronics Inc	K S E Capital Corporation PO Box 711769 Cincinnati, OH 45271-1769	\$27,050.86	Partially Satisfied Scheduled Liabilities	05-44567	\$14,672.70	General Unsecured
Keats Southwest	11425 Rojas El Paso, TX 799366424	\$3,564.74	Partially Satisfied Scheduled Liabilities	05-44567	\$1,130.50	General Unsecured
Kerk Motion Products	1 Kerk Dr Hollis, NH 03049	\$18,500.00	Partially Satisfied Scheduled Liabilities	05-44507	\$755.00	General Unsecured
Koa Europe Gmbh	Kaddenbusch 6 Daegeling, 25578 Germany	\$10,614.48	Partially Satisfied Scheduled Liabilities	05-44610	\$5,651.34	General Unsecured
Koa Speer Electronics Inc	Accounts Receivable PO Box 547 Bradford, PA 16701	\$1,942,709.39	Partially Satisfied Scheduled Liabilities	05-44640	\$807,655.30	General Unsecured
Koda Stanz Und Biegetechnik Gmbh	PO Box 12 02 53 Dortmund, D 44292 Germany	\$749.48	Partially Satisfied Scheduled Liabilities	05-44640	\$6.65	General Unsecured
LDM TECHNOLOGIES	1219 FRED MOORE HWY ST CLAIR, MI 48079	\$162,625.12	Partially Satisfied Scheduled Liabilities	05-44640	\$111,181.71	General Unsecured
Linear Technology Corp	1630 Mc Carthy Blvd Milpitas, CA 95035-7487	\$178,974.20	Partially Satisfied Scheduled Liabilities	05-44640	\$3,625.63	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	\$422,229.72	Partially Satisfied Scheduled Liabilities	05-44640	\$219,511.92	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	\$152,774.28	Partially Satisfied Scheduled Liabilities	05-44640	\$44,667.12	General Unsecured
Lumex Inc	290 E Helen Rd Palatine, IL 60067	\$3,465.00	Partially Satisfied Scheduled Liabilities	05-44567	\$1,732.50	General Unsecured

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1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	\$18,030.08	Partially Satisfied Scheduled Liabilities	05-44640	\$3,636.08	General Unsecured
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	\$51,735.60	Partially Satisfied Scheduled Liabilities	05-44640	\$1,637.30	General Unsecured
Madison Niche Opportunities LLC	6310 Lamar Ave Ste 120 Overland Park, KS 66202	\$27,114.70	Partially Satisfied Scheduled Liabilities	05-44640	\$26,802.18	General Unsecured
Mccourt Label Cabinet Co Eft	PO Box 79001 Detroit, MI 48279-1562	\$12,773.62	Partially Satisfied Scheduled Liabilities	05-44640	\$12,580.90	General Unsecured
Micro Stamping Corp	140 Belmont Dr Somerset, NJ 08873	\$1,927.31	Partially Satisfied Scheduled Liabilities	05-44640	\$1,746.53	General Unsecured
Ohio Fasteners & Tool Inc	Tom Jarjabka 915 Lake Rd Medina, OH 44258	\$287.97	Partially Satisfied Scheduled Liabilities	05-44567	\$143.98	General Unsecured
Raychem Corporation	Div Of Tyco Elec Ptc Div 300 Constitution Dr Menlo Park, CA 94025	\$17,812.00	Partially Satisfied Scheduled Liabilities	05-44567	\$8,906.00	General Unsecured
Redrock Capital Partners LLC	72 W Ave A Darien, CT 06820	\$35,073.02	Partially Satisfied Scheduled Liabilities	05-44640	\$8,388.12	General Unsecured
Rf Monolithics Inc	4441 Sigma Rd Dallas, TX 75244-4599	\$1,570.00	Partially Satisfied Scheduled Liabilities	05-44567	\$400.00	General Unsecured
Rotation Engineering	8800 Xylon Ave North Brooklyn Park, MN 55445	\$5,788.96	Partially Satisfied Scheduled Liabilities	05-44507	\$3,373.79	General Unsecured
Sg Industries Inc	9113 Macon Rd Cordova, TN 38016	\$468,028.94	Partially Satisfied Scheduled Liabilities	05-44640	\$313,528.68	General Unsecured

Delphi Corporation
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Forty-Fourth Omnibus Claims Objection
Exhibit C Service List

1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Sierra Liquidity Fund	Mocap Inc 2699 White Rd Ste 255 Irvine, CA 92614	\$1,790.69	Partially Satisfied Scheduled Liabilities	05-44640	\$1,519.44	General Unsecured
Sierra Liquidity Fund	Springco Metal Coating 2699 White Rd Ste 255 Irvine, CA 92614	\$5,965.16	Partially Satisfied Scheduled Liabilities	05-44640	\$2,358.76	General Unsecured
Spartech Polycom	470 Johnson Rd Chicago, IL 60693	\$9,341.50	Partially Satisfied Scheduled Liabilities	05-44567	\$4,760.00	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	\$315,003.80	Partially Satisfied Scheduled Liabilities	05-44640	\$307,802.15	General Unsecured
Spirol International Corp Eft	Dept Ch 14018 Palatine, IL 60055-4018	\$6,142.84	Partially Satisfied Scheduled Liabilities	05-44640	\$6,001.73	General Unsecured
Star Micronics America Inc	Christine Stima 1150 King Georges Post Rd Edison, NJ 08837	\$2,106.00	Partially Satisfied Scheduled Liabilities	05-44567	\$1,053.00	General Unsecured
STAR MICRONICS AMERICA INC EFT	70 ESTER CT NO D NEW BRUNSWICK, NJ 08902	\$6,800.00	Partially Satisfied Scheduled Liabilities	05-44640	\$1,100.00	General Unsecured
Taiyo Yuden Singapore Pte Ltd	19 Joo Koon Circle Jurong Town, 629051 Singapore	\$8,571.42	Partially Satisfied Scheduled Liabilities	05-44640	\$4,285.71	General Unsecured
Takumi Stamping Inc	8955 Seward Rd Fairfield, OH 45011	\$6,005.84	Partially Satisfied Scheduled Liabilities	05-44640	\$4,312.91	General Unsecured
Tg North America Corp Tg Missouri	PO Box 67000 Dept 176101 Detroit, MI 48267-1761	\$7,097.40	Partially Satisfied Scheduled Liabilities	05-44640	\$5,904.80	General Unsecured
Trans Tech Inc	PO Box 414387 Boston, MA 02241-4387	\$9,150.00	Partially Satisfied Scheduled Liabilities	05-44640	\$5,850.00	General Unsecured
Transamerica Lubricants Inc	Blvd Gomez Morin 9050 C Cd Juarez, 32530 Mexico	\$9,727.36	Partially Satisfied Scheduled Liabilities	05-44567	\$346.50	General Unsecured

Delphi Corporation
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 Forty-Fourth Omnibus Claims Objection
 Exhibit C Service List

1	2	3	4	5	6	7
Name	Address	Amount of Scheduled Liability	Basis For Objection	Correct Debtor	Allowed Amount	Allowed Nature
Truarc Co Llc	PO Box 798001 Saint Louis, MO 63179-8000	\$1,310.70	Partially Satisfied Scheduled Liabilities	05-44640	\$1,175.15	General Unsecured
Ultralife Batteries Inc	2000 Technology Pkwy Newark, NY 14513	\$91,200.00	Partially Satisfied Scheduled Liabilities	05-44640	\$45,600.00	General Unsecured
Victory Packaging	PO Box 844138 Dallas, TX 752844138	\$85,195.63	Partially Satisfied Scheduled Liabilities	05-44567	\$1,473.21	General Unsecured
Vip Virant Doo	Koprska Ulica 88 Ljubljana, 1000 Slovenia	\$12,808.47	Partially Satisfied Scheduled Liabilities	05-44640	\$99.11	General Unsecured
Wakefield Engineering Inc	PO Box 8500 41035 Philadelphia, PA 19178-8500	\$70,456.00	Partially Satisfied Scheduled Liabilities	05-44640	\$63,626.19	General Unsecured
Woco De Mexico Sa De Cv Av De Las Fuentes No 19 Parque	Industrial Bernardo Quintana Queretaro, Cp76246 Mexico	\$34,865.17	Partially Satisfied Scheduled Liabilities	05-44640	\$32,940.17	General Unsecured

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Amount of Scheduled Liability	Basis For Objection	Treatment Of Claim		
		Correct Debtor	Allowed Amount	Allowed Nature
3	4	5	6	7

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT L

Delphi Corporation
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 Forty-Fourth Omnibus Claims Objection
 Exhibit D Service List

1	2	3	4	5	6
Name	Address	Amount of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Acg Transformacion De Polimeros Sa De Cv	Guayakiri 624 Nave 2 76118 Loma Bonita Queretaro Qro, Mexico	\$918.19	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Argo Partners	12 W 37th St 9th Fl New York, NY 10018	\$5,814.14	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Argo Partners	12 W 37th St 9th Fl New York, NY 10018	\$48,577.09	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
ASM Capital II LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$211,507.25	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$2,872.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$5,214.25	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
ASM Capital LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$2,050.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Audio Mpeg Inc	66 CANAL CENTER PLZ STE 750 ALEXANDRIA, VA 22314-1577	\$147,747.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Caledon Tubing Ltd	580 James St St Marys, ON N4X 1A8 Canada	\$19,592.59	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
City Chemical Corp	139 Allings Crossing Rd West Haven, NJ 06516	\$731.04	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Dae Sung Electric Co Ltd	743 5 Wongsidong Ansan Kyunggi Do, 425851 Korea Republic Of	\$43,149.03	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Datwyler Ltd Rubber & Plastics	Mwst Nr Ch 195 654 Ch 6467 Schattdorf , Germany	\$66,816.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Debt Acquisition Company of America V LLC as Transferee to Wheels International Freight Systems Inc	1565 Hotel Cir S Ste 310 San Diego, CA 92108	\$220.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	

Delphi Corporation
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 Forty-Fourth Omnibus Claims Objection
 Exhibit D Service List

1	2	3	4	5	6
Name	Address	Amount of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Dielectric Laboratories	PO Box 6660 New York, NY 10249-6660	\$5,043.72	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Diodes Inc	PO Box 2960 Los Angeles, CA 90051-0960	\$236.41	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Elite Fasteners Corp	2005 15th St Rockford, IL 61104	\$3,125.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Ellsworth Adhesive System Inc	PO Box 1002 Germantown, WI 53022-8202	\$846.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Exacto Spring Corp	PO Box 24 Grafton, WI 53024-0024	\$533.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Finishing Services Inc	877 Ann St Ypsilanti, MI 48197	\$8,144.81	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Fishercast Global Corp	710 Neal Dr Peterborough, ON K9J6X7 Canada	\$13,289.19	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Fourslides Inc	1701 E Lincoln Ave Madison Heights, MI 48071-4175	\$24,308.92	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Fraen Machining	PO Box 84 5046 Boston, MA 02284-5046	\$6,610.45	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Henze Stamping & Mfg Co	31650 Stephenson Hwy Madison Hts, MI 48071	\$25,667.50	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Idg Inc	PO Box 60879 Charlotte, NC 28260-0879	\$1,892.16	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
INDUSTRIAL STAMPING & MFG EFT	16590 E 13 MILE RD ROSEVILLE, MI 48066-1507	\$525.80	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
KENNEDY ACQUISITION INC	8500 RALEIGH AVE SE KENTWOOD, MI 49512-2064	\$11,031.57	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	

Delphi Corporation
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 Forty-Fourth Omnibus Claims Objection
 Exhibit D Service List

1	2	3	4	5	6
Name	Address	Amount of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Kifico	6 2 Chaam Dong Cheonan Shi Chungnam , Korea Republic Of	\$2,435.52	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Lutz Sales Inc	4675 Turnberry Dr Hanover Park, IL 601035463	\$262.50	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Madison Niche Opportunities LLC	6310 Lamar Ave Ste 120 Overland Park, KS 66202	\$31,200.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Michigan Spring & Stamping	Precision Products Group PO Box 720 2700 Wickham Dr Muskegon, MI 49443	\$834.60	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Micro Comercial Components Cor	21201 Itasca St Chatworth, CA 91311	\$595.20	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Microchip Technology Inc	PO Box 100799 Pasadena, CA 911890799	\$6,128.46	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Nexans Autoelectric	Pavla Kepkova Vohenstrauser Str 20 Floss, 92685 Germany	\$6,028.80	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Panasonic Industrial Corp	PO Box 905358 Charlotte, NC 282905358	\$49,148.54	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Penn Metal Stamping Inc	Rt 255 PO Box 221 St Marys, PA 15857	\$111.92	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Shanghai Automobile Air Conditione Accessories Co	1188 Lian Xi Rd Pudong Shanghai, 201204 China	\$144.23	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Taesung Rubber & Chemical Co Ltd	157 Gongdan Dong Gumi City Gyungbuk 730 030 , Korea Republic Of	\$35,769.72	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Tippmann Properties	9009 Coldwater Rd Ft Wayne, IN 46825	\$28,387.76	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	

Delphi Corporation
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 Forty-Fourth Omnibus Claims Objection
 Exhibit D Service List

1	2	3	4	5	6
Name	Address	Amount of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Trade Debt Net	281 Tresser Blvd Ste 1501 Stamford, CT 06901	\$415.28	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
U S Manufacturing Corp	17717 Masonic Blvd Fraser, MI 48026	\$8,598.20	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Whitlam Label Co In	24800 Sherwood Ave Centerline, MI 48015	\$60.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	
Zentrum Mikroelektronik Dresden Ag	Grenzstrasse 28 D 01109 Dresden , Germany	\$74,000.00	Fully Satisfied Scheduled Liabilities	Disallowed And Expunged	

EXHIBIT M

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)
3	4	5	6

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT N

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Catherine M Rozanski	David F DuMouchel P25658 c/o Butzel Long 150 W Jefferson Ste 100 Detroit, MI 48226	7/28/06	12184	\$66,421.85	MDL-Related Claims	Disallowed And Expunged	
Dawes Alan S	Rober M Stern Esq c/o O Melveny & Myers LLP 1625 Eye Street NW Washington, DC 20006	7/31/06	13410	\$584,823.05	MDL-Related Claims	Disallowed And Expunged	
Harbinger Capital Partners Master Fund I Ltd	Attn Ilena L Cruz Esq White & Case LLP 200 S Biscayne Blvd Ste 4900 Miami, FL 33131-2352	7/31/06	14739	\$0.00	MDL-Related Claims	Disallowed And Expunged	
Harbinger Capital Partners Master Fund I Ltd	Harbinger Capital Partners Master Fund I Ltd Harbinger Capital Partners Master Fund I Ltd Attn Philip A Falcone 555 Madison Ave 16th Fl New York, NY 10022	7/31/06	14739	\$0.00	MDL-Related Claims	Disallowed And Expunged	
Harbinger Capital Partners Master Fund I Ltd	White & Case LLP Glenn M Kurtz Gerard Uzzi Douglas P Baumstein 1155 Avenue of the Americas New York, NY 10036-2787	7/31/06	14739	\$0.00	MDL-Related Claims	Disallowed And Expunged	
John Blahnik	c/o Miller Canfield Paddock & Stone Thomas W Cranmer Esq 840 W Long Lake Rd Ste 200 Troy, MI 48098	7/28/06	12056	\$80,693.20	MDL-Related Claims	Disallowed And Expunged	
Milan Belans	c/o Clark Hill PLC Bryan H Zair and Susanna C Brennan 500 Woodward Ave Ste 3500 Detroit, MI 48226-3435	7/31/06	14935	\$62,620.13	MDL-Related Claims	Disallowed And Expunged	
Paul R Free	c/o Pepper Hamilton LLP Richard A Rossman 100 Renaissance Ctr Ste 3600 Detroit, MI 48243	7/31/06	15599	\$252,093.54	MDL-Related Claims	Disallowed And Expunged	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
International Union UAW	Niraj Ganatra Esq Legal Department 8000 E Jefferson Ave Detroit, MI 48214	7/31/06	13880	\$11,000,000,000.00	Union Claims	Disallowed And Expunged	
International Union UAW and Local 155 on Behalf of its Bargaining Unit Members	William J Karges Esq 400 Galleria Officentre Ste 117 Southfield, MI 48034	7/31/06	13270	\$992,869.85	Union Claims	Disallowed And Expunged	
UAW and its Local 286	Niraj Ganatra Esq International Union UAW Legal Department 8000 E Jefferson Ave Detroit, MI 48214	7/31/06	13838	\$0.00	Union Claims	Disallowed And Expunged	
Uaw Local 2083	PO Box 70264 Tuscaloosa, AL 35407	5/8/06	5268	\$3,191.00	Union Claims	Disallowed And Expunged	
United Steelworkers	Attn David R Jury Five Gateway Center Rm 807 Pittsburgh, PA 15222	7/27/06	11535	\$570,000,000.00	Union Claims	Disallowed And Expunged	
United Steelworkers	Meyer Suozzi English & Klein PC Lowell Peterson 1350 Broadway Ste 501 New York, NY 10018	7/27/06	11535	\$570,000,000.00	Union Claims	Disallowed And Expunged	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Brady Billy Wayne	Gregory T Young Attorney for Claimant 32770 Franklin Rd Franklin, MI 48025	11/14/05	550	\$100,000.00	Personal Injury Claims	Disallowed And Expunged	
Hauptert Bridget	Bridget Hauptert 1107 Blue Jay Dr Greentown, IN 46936	12/9/05	1086	\$100,000.00	Personal Injury Claims	Disallowed And Expunged	
Hauptert Eric	Eric Hauptert 1107 Blue Jay Dr Greentown, IN 46936	12/9/05	1087	\$300,000.00	Personal Injury Claims	Disallowed And Expunged	
Hurst Karen Hawk	David L Johnston Jr Attorney at Law PO Box 8216 Anniston, AL 36202	7/28/06	12407	\$350,000.00	Personal Injury Claims	Disallowed And Expunged	
Kraus Jessica	Christopher D Damato Esq Cellino & Barnes PC 17 Court St 7th Fl Buffalo, NY 14202-3290	7/31/06	14810	\$500,000.00	Personal Injury Claims	Disallowed And Expunged	
Saunders Jeremiah J	Randy Schimmelpfennig c/o Morgan And Morgan 16th Fl 20 N Orange Ave PO Box 4979 Orlando, FL 32802	7/13/06	9438	\$100,000.00	Personal Injury Claims	Disallowed And Expunged	
W & Renee Brady Billy	c/o Weaver And Young PC Gregory T Young 32770 Franklin Rd Franklin, MI 48025	5/1/06	4288	\$150,000.00	Personal Injury Claims	Disallowed And Expunged	

Delphi Corporation

Forty-Fourth Omnibus Claims Objection

Exhibit H Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Battenberg Luann C	Attn Howard S Sher Jacob & Weingarten PC 2301 W Big Beaver Rd Ste 777 Troy, MI 48084	7/25/06	10575	\$1,913,074.87	Duplicate Claim	Disallowed And Expunged	10582

EXHIBIT O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)
3	4	5	6	7	8

1 Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT P

Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
A 1 Specialized Services & Supplies Inc	attn Mr Ashok Kumar PO Box 270 Croydon, PA 19021	11/17/05	644	\$0.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Ahaus Tool & Engineering Inc	200 Industrial Pkwy PO Box 280 Richmond, IN 47374-0280	12/9/05	1102	\$102,550.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/16/06	8130	\$666,985.31	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/06	8576	\$554,635.03	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/28/06	8723	\$48,318.47	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/21/06	10186	\$130,579.71	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/27/06	11264	\$673,272.82	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/31/06	14915	\$468,786.87	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	5/31/06	7189	\$28,487.88	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/31/06	7189	\$28,487.88	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
ASM Capital	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	8/3/06	15809	\$25,216.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/3/06	15809	\$25,216.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Bank of America N A	Attn Dave Halesworth 1 BRYANT PARK New York, NY 10035	7/27/06	11660	\$10,605,213.61	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Bank of America N A	Mayer Brown Rowe & Maw LLP Attn Raniero DAversa & Jeffrey G Tougas 1675 Broadway New York, NY 11215	7/27/06	11660	\$10,605,213.61	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Benchmark dba Plasco dba Golden Thumb	Benchmark Industrial Supply LLC PO Box 367 Springfield, OH 45501	1/23/06	1627	\$9,243.52	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4574	\$4,032,367.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4575	\$406,570.92	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4576	\$149,937.86	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Blue Angel Claims LLC	Attn Jennifer Donovan c/o Davidson Kemper Capital Management LLC 65 E 55th St 19th Fl New York, NY 10022	5/3/06	4577	\$58,674.29	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
BP Products North America Inc	Fuels Business Unit Attn Tom W Strattan 28100 Torch Pkwy Ste 300 Warrenville, IL 60555	7/31/06	13882	\$4,164.75	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
BP Products North America Inc	Kelley Drye & Warren LLP Attn James S Carr 101 Park Ave New York, NY 10178	7/31/06	13882	\$4,164.75	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
BP Products North America Inc	Fuels Business Unit Attn Tom W Strattan 28100 Torch Pkwy Ste 300 Warrenville, IL 60555	7/31/06	13883	\$54,027.22	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
BP Products North America Inc	Kelley Drye & Warren LLP Attn James S Carr 101 Park Ave New York, NY 10178	7/31/06	13883	\$54,027.22	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Carlisle Engineered Products Inc	Steven J Ford Esq Carlisle Companies Incorporated 250 S Clinton St Ste 201 Syracuse, NY 13202	7/28/06	11910	\$4,868,870.27	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
CF Special Situation Fund I LP	Attn Stuart A Laven Jr Benesch Friedlander Coplan & Aronoff LLP 2300 BP Tower 200 Public Square Cleveland, OH 44114-2378	7/27/06	11777	\$516,441.65	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	11/9/05	460	\$53,054.40	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/9/05	460	\$53,054.40	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave S 225 Greenwich, CT 06830	1/17/06	1546	\$199,278.47	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/17/06	1546	\$199,278.47	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	3/22/06	2352	\$132,868.28	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/22/06	2352	\$132,868.28	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/20/06	9990	\$17,809.30	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/20/06	9990	\$17,809.30	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/20/06	9991	\$9,372.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/20/06	9991	\$9,372.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/21/06	10123	\$322,860.53	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/21/06	10123	\$322,860.53	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC as assignee of Westwood Associates Inc	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/2/06	7371	\$694,417.04	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Contrarian Funds LLC as assignee of Westwood Associates Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/2/06	7371	\$694,417.04	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Custom Profiles Inc	Mia Yarbrough PO Box 279 Fitzgerald, GA 31750	11/14/05	508	\$5,711.47	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Custom Profiles Inc	Mia Yarbrough PO Box 279 Fitzgerald, GA 31750	11/14/05	509	\$17,378.32	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Danice Manufacturing Co	361 Donovan St South Lyon, MI 48178	7/31/06	15329	\$77,751.36	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Ex Cell O Machine Tools Inc	PO Box 67000 Dept 102901 Detroit, MI 48267-1029	5/1/06	4022	\$5,690.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Fernandez Racing LLC	6835 Guion Rd Indpls, IN 46268	11/7/05	388	\$16,500.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	4/4/06	2558	\$9,000,000.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Goldman Sachs Credit Partners LP	Goldman Sachs Credit Partners LP One New York Plz 42nd Fl New York, NY 10004	6/6/06	7547	\$653,828.81	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Goldman Sachs Credit Partners LP	Brown Rudnick Berlack Israels LLP Attn Steven D Pohl One Financial Center Boston, MA 02111	6/6/06	7547	\$653,828.81	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Goldman Sachs Credit Partners LP	c/o Goldman Sachs & Co Attn Pedro Ramirez 30 Hudson St 17th Fl Jersey City, NJ 07302	7/19/06	9940	\$6,678,072.11	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/15/06	5820	\$34,903.14	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/15/06	5820	\$34,903.14	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/31/06	15516	\$61,802.40	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15516	\$61,802.40	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Heraeus Amersil Inc aka Heraeus Tenevo	c/o Jason J DeJonker Esq McDermott Will & Emery LLP 227 W Monroe St Chicago, IL 60606-5096	7/26/06	10959	\$0.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Heraeus Amersil Inc aka Heraeus Tenevo	c/o Jason J DeJonker Esq McDermott Will & Emery LLP 227 W Monroe St Chicago, IL 60606-5096	7/26/06	10960	\$0.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Heraeus Materials Ltd	Unit A Cinderhill Industrial Estate Stoke On Trent Staffordshire, ST3 5LB United Kingdom	5/16/06	5950	\$5,389.25	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hewlett Packard Company	Attn K Higman 2125 E Katella Ave Ste 400 Anaheim, CA 92806	7/11/06	9352	\$4,948,005.65	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hewlett Packard Company	Hewlett Packard Co Legal Dept MS 20 BQ Palo Alto, CA 94304-1112	7/11/06	9352	\$4,948,005.65	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Itautec America Inc	Attn Eduardo Archer de Castilho General Manager 1935 NW 87th Ave Doral, FL 33172	7/25/06	10811	\$233,753.69	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	11/10/05	471	\$2,244,881.76	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	11/10/05	471	\$2,244,881.76	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	11/10/05	471	\$2,244,881.76	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Kirkpatrick & Lockhart Nicholson Graham LLP Timothy C Bennett 599 Lexington Ave New York, NY 10022	11/10/05	471	\$2,244,881.76	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	2/24/06	2111	\$92,057.65	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	2/24/06	2111	\$92,057.65	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	EDS Information Services LLC c/o Electronic Data Systems Corporation Attn Ayala Hassell Esq 5400 Legacy Dr Mail Stop H3 3A 05 Plano, TX 75024	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	EDS Information Services LLC c/o Electronic Data Systems Corporation Attn Ayala Hassell Esq 5400 Legacy Dr Mail Stop H3 3A 05 Plano, TX 75024	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	JPMorgan Chase Bank NA Attn Susan McNamara Legal Dept Mail Code NY1 A436 1 Chase Manhattan Plz 26th Fl New York, NY 10081	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Kramer Levin Naftalis & Frankel LLP Kramer Levin Naftalis & Frankel LLP Attn Thomas Moers Mayer Esq 1177 Ave of the Americas New York, NY 10036	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
JPMorgan Chase Bank NA	Kramer Levin Naftalis & Frankel LLP Kramer Levin Naftalis & Frankel LLP Attn Thomas Moers Mayer Esq 1177 Ave of the Americas New York, NY 10036	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Jvs Equip Para Auto Ind	Eliana Oliveira Marisa Lakrada Av Benedito Franco Penteado 385 Bairro Dos Pire, 13256--971 Brazil	6/8/06	7650	\$12,762.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Jvs Equip Para Auto Ind	Eliana Oliveira Av Benedito Franco Penteado 385 Bairro Dos Pire, 13256--971 Brazil	6/8/06	7651	\$25,697.10	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Kyocera Industrial Ceramics Corp	c/o Loeb & Loeb LLP 345 Park Ave 18th Fl New York, NY 10154	7/28/06	12530	\$312,610.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/25/06	10597	\$2,419,203.01	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Ldi Incorporated	4311 Patterson Grand Rapids, MI 49512	7/18/06	9832	\$268,853.90	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Ldi Incorporated	Harold E Nelson Nantz Litowich Smith Girard & Hamilton 2025 E Beltline SE Ste 60 Grand Rapids, MI 49546	7/18/06	9832	\$268,853.90	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Lexington Rubber Group Inc	Lexington Connector Seals 1510 Ridge Rd Vienna, OH 44473-970	7/28/06	11925	\$317,117.86	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Lexington Rubber Group Inc	Lexington Connector Seals 1510 Ridge Rd Vienna, OH 44473-970	7/28/06	12151	\$41,919.98	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Liquidity Solutions Inc	Db a Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/24/06	10393	\$0.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Liquidity Solutions Inc	Db a Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	7/24/06	10394	\$594,923.93	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Liquidity Solutions Inc as Assignee of Elkhart Products Corp	Db a Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/8/05	432	\$155,995.20	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	11/15/05	579	\$78,355.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/15/05	579	\$78,355.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	2/21/06	2071	\$3,608,175.78	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/21/06	2071	\$3,608,175.78	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/14/06	9515	\$33,563.94	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/14/06	9515	\$33,563.94	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/18/06	9828	\$471,910.96	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/18/06	9828	\$471,910.96	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/18/06	9828	\$471,910.96	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/26/06	11114	\$120,077.19	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/26/06	11114	\$120,077.19	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/28/06	12153	\$187,779.14	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12153	\$187,779.14	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/31/06	15669	\$155,334.07	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	R Gordon Clark Hill PC 500 Woodward Ste 3500 Detroit, MI 48226	7/31/06	15669	\$155,334.07	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15669	\$155,334.07	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	7/31/06	15670	\$207,886.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	R Gordon Clark Hill PC 500 Woodward Ste 3500 Detroit, MI 48226	7/31/06	15670	\$207,886.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	15670	\$207,886.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	10/26/06	16387	\$17,622.70	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Robert D Gordon Clark Hill PLC 500 Woodward Ste 3500 Detroit, MI 48226-3435	10/26/06	16387	\$17,622.70	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/26/06	16387	\$17,622.70	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	10/26/06	16388	\$105,434.11	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/26/06	16388	\$105,434.11	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Robert D Gordon Clark Hill PLC 500 Woodward Ste 3500 Detroit, MI 48226-3435	10/26/06	16388	\$105,434.11	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	10/30/06	16395	\$655,686.82	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	10/30/06	16395	\$655,686.82	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	11/9/06	16415	\$1,983,000.60	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/9/06	16415	\$1,983,000.60	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	11/16/06	16420	\$172,202.38	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/16/06	16420	\$172,202.38	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
LTC Roll & Engineering Co	c/o Gary H Cunningham Esq Strobl Cunningham & Sharp PC 300 E Long Lake Rd Ste 200 Bloomfield Hills, MI 48304	10/13/05	5	\$49,513.82	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/1/06	3752	\$4,864.32	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Marquardt GmbH	Schloss Str 16 Rietheim Weiheim, 78604 Germany	7/28/06	12161	\$875,135.40	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Marquardt GmbH	Bond Schoeneck & King PLLC Stephen A Donato One Lincoln Ctr 18th Fl Syracuse, NY 13202	7/28/06	12161	\$875,135.40	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Mittal Steel USA Inc fka Ispat Inland Steel	Frank Fallucca Credit Manager 1 S Dearborn Chicago, IL 60603	7/20/06	10008	\$714,233.39	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Monroe Inc	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	3/22/06	2352	\$132,868.28	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Monroe Inc	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	3/22/06	2352	\$132,868.28	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Mubea Inc	6800 Industrial Rd Florence, KY 41042	7/27/06	11688	\$529,365.38	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Mubea Inc	Gary R Hoffman 11935 Mason Montgomery Rd Ste 130 Cincinnati, OH 45249	7/27/06	11688	\$529,365.38	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
NSK Steering Systems America Inc	PO Box 134007 Ann Arbor, MI 48113-4007	1/17/06	1562	\$672,450.29	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
NSK Steering Systems America Inc	Miller Canfield Paddock And Stone PLC c/o Jonathan S Green 150 W Jefferson Ave Ste 2500 Detroit, MI 48226	1/17/06	1562	\$672,450.29	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Owens Corning Fiberglass Inc C/o Owens Corning World Headquarters	Attn Mariann Przysiecki 10 6 One Owens Corning Pkwy Toledo, OH 43659	7/25/06	10824	\$79,343.84	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Park Enterprises of Rochester Inc	Chamberlain DAmanda Attn Jerry Greenfield Esq 2 State St Ste1600 Rochester, NY 14614	7/12/06	9647	\$618,507.09	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Park Ohio Products Inc	7000 Denison Ave Cleveland, OH 44102	7/31/06	15134	\$355,290.19	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pbr Columbia Llc	Attn David Wheeler 201 Metropolitan Dr West Columbia, SC 29170	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Pbr Columbia Llc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pbr Columbia Llc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pbr Knoxville Llc	Attn Pres Lawhon 10215 Caneel Dr Knoxville, TN 37931	5/16/06	5980	\$9,225,767.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pbr Knoxville Llc	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	5/16/06	5980	\$9,225,767.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pbr Knoxville Llc	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	5/16/06	5980	\$9,225,767.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pontiac Coil Inc	5800 Moody Dr Clarkston, MI 48348-4768	5/9/06	5388	\$157,798.33	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Quanex Corp	Attn S J Prociv Macsteel One Jackson Sq Ste 500 Jackson, MI 49201	7/25/06	10624	\$511,659.39	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Riverside Claims LLC as assignee for Product Action International LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8875	\$505,106.24	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Riverside Claims LLC as assignee for Product Action International LLC	Riverside Claims LLC PO Box 626 Planetarium Station New York, NY 10024	6/30/06	8875	\$505,106.24	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Select Industries Corporation	Paige Leigh Ellerman Esq Taft Stettinius & Hollister LLP 425 Walnut St Ste 1800 Cincinnati, OH 45202	7/31/06	15427	\$20,842.73	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Select Industries Corporation fka Select Tool & Die Corp	W Timothy Miller 425 Walnut St Ste 1800 Cincinnati, OH 45202	7/20/06	10014	\$507,337.84	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Simco Construction Inc	Billy Simmons 1311 Commerce Dr Nw Decatur, AL 35601	9/18/06	16320	\$144,606.92	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
SKF USA Inc	Henry Jaffe Esquire Pepper Hamilton LLP Hercules Plz Ste 5100 1313 Market St Wilmington, DE 19899	7/27/06	11247	\$641,832.63	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SKF USA Inc	Pepper Hamilton LLP Linda J Casey 3000 Two Logan Sq 18th and Arch Sts Philadelphia, PA 19103-2799	7/27/06	11247	\$641,832.63	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12011	\$179,220.24	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	11/22/06	16427	\$1,130,675.71	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	11/22/06	16427	\$1,130,675.71	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	1/13/06	1524	\$518,452.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	6/9/06	7748	\$865,213.80	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	6/9/06	7748	\$865,213.80	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12828	\$2,696,313.72	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/06	12828	\$2,696,313.72	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14347	\$5,486,881.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14347	\$5,486,881.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druhl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14347	\$5,486,881.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14404	\$1,204,920.60	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druhl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14404	\$1,204,920.60	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	8/1/06	16192	\$409,245.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druhl & Meagan E Costello 599 Lexington Ave New York, NY 10022	8/1/06	16192	\$409,245.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Attn AI Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/16/06	5980	\$9,225,767.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Goldman Sachs & Co Pedro Ramirez 30 Hudson 17th Fl Jersey City, NJ 07302	5/16/06	5980	\$9,225,767.18	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Attn AI Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Attn AI Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/06	6610	\$1,956,624.48	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Special Situations Investing Group Inc	Attn Al Dombrowski c/o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/25/06	6844	\$2,773,276.88	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Special Situations Investing Group Inc	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/25/06	6844	\$2,773,276.88	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Stephenson Corporation	4401 Western Rd Flint, MI 48506	7/11/06	9312	\$55,193.34	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Sumitomo Wiring Systems USA Inc	Max J Newman Esq Schafer and Weiner PLLC Attorneys for Sumitomo Wiring Systems USA Inc 40950 Woodward Ave Ste 100 Bloomfield Hills, MI 48304	2/24/06	2111	\$92,057.65	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c/o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/13/06	9470	\$1,347,828.94	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Opportunities Fund LP	Attn Vicki Dominguez c/o TPG Credit Management LP 4600 Wells Fargo Center 90 S Seventh St Minneapolis, MN 55402	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Opportunities Fund LP	Attn Vicki Dominguez c/o TPG Credit Management LP 4600 Wells Fargo Center 90 S Seventh St Minneapolis, MN 55402	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Opportunities Investors LP	c/o TPG Credit Management LP Attn Shelley Hartman 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/13/06	9470	\$1,347,828.94	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Opportunities Investors LP	Attn Vicki Dominguez c/o TPG Credit Management LP 4600 Wells Fargo Center 90 S Seventh St Minneapolis, MN 55402	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Opportunities Investors LP	Attn Vicki Dominguez c/o TPG Credit Management LP 4600 Wells Fargo Center 90 S Seventh St Minneapolis, MN 55402	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
TPG Credit Strategies Fund LP	Attn Vicki Dominguez c/o TPG Credit Management LP 4600 Wells Fargo Center 90 S Seventh St Minneapolis, MN 55402	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
TPG Credit Strategies Fund LP	Attn Vicki Dominguez c/o TPG Credit Management LP 4600 Wells Fargo Center 90 S Seventh St Minneapolis, MN 55402	7/28/06	12678	\$18,752,429.68	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Tyco Electronics Corporation	George D Nagle Jr Credit Mgr PO Box 3608 MS 3826 Harrisburg, PA 17105-3608	7/26/06	10707	\$2,997,056.91	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Universal Tool and Engineering Company Inc	William M Braman Montgomery Elsner & Pardieck LLP 308 West 2nd St Seymour, IN 47274	3/3/06	2174	\$234,500.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Universal Tool and Engineering Company Inc	William M Braman Montgomery Elsner & Pardieck LLP 308 West 2nd St Seymour, IN 47274	3/3/06	2175	\$1,016,065.83	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	5/25/06	6878	\$348,481.97	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Climate Control Corporation	Attn Christopher R Connely 150 Stephenson Hwy Troy, MI 48083-1116	7/27/06	11462	\$506,709.93	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Climate Control Corporation	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/27/06	11462	\$506,709.93	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Electrical Systems Inc Motors and Actuators Division	Christopher R Connely 3000 University Drive Auburn Hills, MI 48326	7/31/06	14152	\$669,860.41	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Electrical Systems Inc Motors and Actuators Division	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/31/06	14152	\$669,860.41	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Electrical Systems Inc Wipers Division	Attn Christopher R Connely 3000 University Dr Auburn Hills, MI 48326	7/27/06	11466	\$95,661.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Electrical Systems Inc Wipers Division	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/27/06	11466	\$95,661.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Valeo Switches and Detection Systems Inc	Attn Christopher R Connely 3000 University Dr Auburn Hills, MI 48326	7/27/06	11465	\$76,841.75	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Valeo Switches and Detection Systems Inc	Honigman Miller Schwartz and Cohn LLP Judy B Calton 2290 First National Bldg 660 Woodward Ave Detroit, MI 48226-3506	7/27/06	11465	\$76,841.75	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Vanguard Distributors Inc	PO Box 608 Savannah, GA 31402	7/11/06	9319	\$788,321.49	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Vanguard Distributors Inc	Drinker Biddle & Reath LLP David B Aaronson Andrew C Kassner One Logan Sq 18th and Cherry Sts Philadelphia, PA 19103-6996	7/11/06	9319	\$788,321.49	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Vanguard Distributors Inc	Drinker Biddle & Reath LLP Janice B Grubin 140 Broadway 39th Fl New York, NY 10005-1116	7/11/06	9319	\$788,321.49	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Victory Packaging LP	Attn Mr Benjamin Samuels Vice Chairman Victory Packaging LLP 3555 Timmons Land Ste 1440 Houston, TX 77027	7/27/06	11640	\$6,183,936.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Victory Packaging LP	Thompson & Knight LLP Attn Ira L Herman Esq Ira L Herman Esq 919 Third Ave 39th Fl New York, NY 10022	7/27/06	11640	\$6,183,936.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Victory Packaging LP	Victory Packaging LP 3555 Timmons Ln Ste 1400 Houston, TX 77027	7/27/06	11640	\$6,183,936.00	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich PL Shelton, CT 06484	7/13/06	9452	\$2,675,676.21	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich Pl Shelton, CT 06484	7/13/06	9453	\$8,949.08	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich PL Shelton, CT 06484	7/13/06	9454	\$23,391.86	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Westwood Associates Inc	Michelle McNulty PO Box 431 Milford, CT 06460	7/31/06	14918	\$66,399.42	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Westwood Associates Inc	Swidler Berlin LLP Jonathan Guy 3000 K Street NW Ste 300 The Washington Harbour Washington, DC 20007	7/31/06	14918	\$66,399.42	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
Forty-Fourth Omnibus Claims Objection
Exhibit I Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Wiegel Tool Works Inc	David Leibowitz Leibowitz Law Center 420 W Clayton St Waukegan, IL 60085	7/25/06	10752	\$121,998.56	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Williams Advanced Materials Ef Inc	Bem Services Inc 2978 Main St Buffalo, NY 14214	5/11/06	5656	\$16,424.61	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	
Willow Hill Industries Llc	3700 Chagrin River Rd Moreland Hls, OH 44022-1130	6/8/06	7652	\$61,254.66	Preference-Related Claims	Objected to Pursuant to 11 U.S.C. § 502(d)	

EXHIBIT Q

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)
3	4	5	6	7	8

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT R

Delphi Corporation
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 Forty-Fourth Omnibus Claims Objection
 Exhibit J Service List

1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
A M S E A Inc	2111 W Thompson Rd Fenton, MI 48430	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Access One Technology	23373 Commerce Dr Ste A2 Farmington Hills, MI 48335	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Acord Inc	2711 Product Dr Rochester Hills, MI 48309	\$221,377.38	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Ann Arbor Machine Co	PO Box 3010 Indianapolis, IN 46206-3010	\$12,590.34	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Applied Biosystems	Sharilyn 850 Lincoln Centre Dr Foster City, CA 94404	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Argo Partners	12 W 37th St 9th Fl New York, NY 10018	\$44,580.09	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
ASM Capital II LP	7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	\$2,500.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Auramet Trading Llc	2 Executive Dr Ste 645 Fort Lee, NJ 07024	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Auramet Trading Llc	2 Executive Dr Ste 645 Fort Lee, NJ 07024	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Bp Amoco Corp	PO Box 9076 Des Moines, IA 50368-9076	\$3,486.11	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Calsonic Corp	10d Andy Spear 5 24 15 Minamidai Nakano Ku Tokyo, 164 Japan	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
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Forty-Fourth Omnibus Claims Objection
Exhibit J Service List

1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Care Tools	9701 Wilshire Blvd 10th Fl Beverly Hills, CA 90212	\$8,000.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Caretools	Tom Giannulli 9701 Wilshire Blvd 10th Fl Beverly Hills, CA 90212	\$100,000.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Caretools Inc	9701 Wilshire Blvd 10th Fl Beverly Hills, CA 90212	\$72,909.17	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Century Services Inc	8 Steelcase Rd West Markham, ON L3R 1B2 Canada	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Charter Manufacturing Co Inc Wire Div	114 N Jackson St Milwaukee, WI 53202	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Critech Research Inc	525 Avis Dr Ste 7 Ann Arbor, MI 48108	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Dayton Tool Co Inc	1825 E First St Dayton, OH 45403	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Debt Acquisition Company of America V LLC	1565 Hotel Circle S Ste 310 San Diego, CA 92108	\$9,251.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Digex Inc	One Digex Plaza Beltsville, MD 20705	\$120,579.91	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Dongjinmotor Co Ltd	274 3 Mora Dong Susang Gu Busan , Korea Republic Of	\$93,022.35	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Dove Equipment Co Inc	723 Sabrina Dr East Peoria, IL 61611	\$1,400.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

Forty-Fourth Omnibus Claims Objection
Exhibit J Service List

1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Equis Corporation	161 North Clark St Ste 2400 Chicago, IL 60601	\$141,250.97	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Fa Tech Corp	9065 Sutton Pl Hamilton, OH 45011-9316	\$65,785.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Fin Machine Co Ltd Salters Lane	Sedgefield Stockton On Tees Cleveland Ts213eb Great Britain, United Kingdom	\$21,955.09	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Fluent Inc	3035 Paysphere Circle Chicago, IL 60674-3035	\$31,552.50	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Globe Motors	2275 Stanley Ave Dayton, OH 45404	\$1,590.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Globe Motors Inc	21183 Network Pl Chicago, IL 60673-1211	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Hss Llc	PO Box 377 Flushing, MI 48433	\$370,162.24	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Intec Mexico Llc Eft	654 S Vermont St Palatine, IL 60067	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Invotec Engineering Inc	10909 Industry Ln Miamisburg, OH 45342	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Isi Of Indiana Inc	Brad Countryman 1212 East Michigan St Indianapolis, IN 46202	\$5,630,138.24	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Kataman Metals Inc Eft	7700 Bonhomme Ave Ste 550 Clayton, MO 63105-1924	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

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Forty-Fourth Omnibus Claims Objection
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1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Laneko Engineering Co	275 New Jersey Dr Fort Washington Indust Park Fort Washington, PA 19034	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	\$48,327.99	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 33rd Fl New York, NY 10019	\$18,465.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
M2m International Ltd	,	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
MERRILL TOOL & MACHINE EFT INC	1023 S WHEELER ST SAGINAW, MI 48602	\$1,476.40	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Microchip Technology Inc	2767 S Albright Rd Kokomo, IN 46902	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Microchip Technology Inc	PO Box 100799 Pasadena, CA 911890799	\$6,128.46	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Microchip Technology Inc Comptech	2355 W Chandler Blvd Chandler, AZ 85224	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Niles Usa Inc	1175 Enterprise Dr Winchester, KY 40391	\$974,356.24	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Norsk Hyrdo Canada Inc	PO Box 2354 Carol Stream, IL 60132-2354 Canada	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Oxford Polymers Inc	221 South St New Britain, CT 06051	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
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Forty-Fourth Omnibus Claims Objection
Exhibit J Service List

1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Polar Oil & Chemical Inc	7031 Corporate Way Dayton, OH 45459	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Pro Tec Corporation	PO Box 1878 Warren, MI 48090	\$3,904.35	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Production Specialty Group Eft Inc	N117 W19237 Fulton Dr Germantown, WI 53022	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Prudential Relocation Inc	PO Box 841337 Dallas, TX 75284	\$9,400.88	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Prudential Relocation Inc	PO Box 841337 Dallas, TX 75284	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Prudential Relocation Inc	PO Box 841337 Dallas, TX 75284	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Qc Onics Inc	1410 Wohlert St Angola, IN 46703	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Rieck Group Llc DbA Rick Services	5245 Wadsworth Rd Dayton, OH 45414	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Rotor Coaters International	1279 Rickett Rd Brighton, MI 48116	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Setech Inc	Accounts Payable 903 Industrial Dr Murfreesboro, TN 37129	\$2,942,555.81	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Shuert Industries Inc	PO Box 8020 Sterling Heights, MI 48314	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
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Forty-Fourth Omnibus Claims Objection
Exhibit J Service List

1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Solid State Stamping	Maryann Bukovi 43550 Business Pk Dr Temecula, CA 92590-3603	\$38,545.40	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Solid State Stamping Inc	43350 Business Park Dr Temecula, CA 92590-3603	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Solid State Stamping Inc Eft	43350 Business Park Dr Temecula, CA 92590	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Spartech Polycom	470 Johnson Rd Chicago, IL 60693	\$9,341.50	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Spartech Polycom	7174 Collection Ctr Dr Chicago, IL 60693	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Styner & Bienz Formtech Ltd	Freiburgstrasse 556 Ch 3172 Niederwangen , Switzerland	\$160.98	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Summit Polymers Inc	6700 Sprinkle Rd Kalamazoo, MI 49001	\$278,111.11	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Tech Central	28333 Telegraph Rd Ste 400 Southfield, MI 48034	\$133,933.42	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Tech Central	28333 Telegraph Rd Ste 400 Southfield, MI 48034	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Tech Central	28333 Telegraph Rd Ste 400 Southfield, MI 48034	\$515,360.31	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Trade Debt Net	281 Tresser Blvd Ste 1501 Stamford, CT 06901	\$2,008.89	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

Delphi Corporation
 Pg 301 of 315
 Forty-Fourth Omnibus Claims Objection
 Exhibit J Service List

1	2	3	4	5	6
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number
Viking Polymer Solutions Llc	PO Box 67000 Dept 94301 Detroit, MI 48267-0943	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
West Michigan Spline Inc	156 Manufactures Dr Holland, MI 49424	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	
Wm Hague Company	79 Mammoth Rd Hooksett, NH 03106-1152	\$0.00	Preference-Related Scheduled Liabilities	Objected to Pursuant to 11 U.S.C. § 502(d)	

EXHIBIT S

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)
③	④	⑤	⑥

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010

EXHIBIT T

Forty-Fourth Omnibus Claims Objection
Exhibit K Service List

1	2	3	4	5	6	7
Name	Address	Amount Of Scheduled Liability	Basis For Objection	Correct Debtor	Modified Amount	Modified Nature
NORTHERN, EDWARD	3625 CARMELLE WOODS MASON, OH 45040	\$582,366.09	SERP-Related Scheduled Liabilities	05-44481	\$543,255.33	General Unsecured
JOHNSON, ROBERT	1800 N STANTON ST No 304 EL PASO, TX 79902	\$894,254.46	SERP-Related Scheduled Liabilities	05-44481	\$849,254.46	General Unsecured
LIND, RICHARD	105 HARBOUR TREES LANE NOBLESVILLE, IN 46062-9081	\$1,679.02	SERP-Related Scheduled Liabilities	05-44481	\$1,565.98	General Unsecured

EXHIBIT U

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases or hold a scheduled liability (each, a "Scheduled Liability") listed on the Debtors' Schedules of Assets and Liabilities filed with the Bankruptcy Court (as defined below) on January 20, 2006 and subsequently amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008. Based upon the Reorganized Debtors' review of your proof or proofs of claim or Scheduled Liability or Liabilities, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), or Scheduled Liabilities identified in the table below, should be (i) modified and allowed, (ii) disallowed and expunged, (iii) objected to pursuant to 11 U.S.C. § 502(d), or (iv) modified, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, and (IV) Modify Certain SERP-Related Scheduled Liabilities (the "Forty-Fourth Omnibus Claims Objection"), dated February 3, 2010, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Forty-Fourth Omnibus Claims Objection is set for hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 11, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Forty-Fourth Omnibus Claims Objection identifies eleven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Modified And Allowed Claims" assert liabilities or dollar amounts that the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

The Claim identified as the "Partially Satisfied Claim" is a Claim that (i) was modified pursuant to a prior order of the Bankruptcy Court, (ii) asserts dollar amounts that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365, and (iii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which such Claim is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Partially Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) the Reorganized Debtors propose to modify and allow so that the amount, class, and the Debtor against which each such Scheduled Liability is proposed to be allowed matches the Reorganized Debtors' books and records.

Scheduled Liabilities identified as having a Basis For Objection of "Fully Satisfied Scheduled Liabilities" are those Scheduled Liabilities that (i) have been fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions of certain executory contracts or unexpired leases pursuant to 11 U.S.C. § 365 and (ii) are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "MDL-Related Claims" assert dollar amounts or liabilities that relate to claims of loss, damage, reimbursement, contribution, or indemnification arising out of or relating certain multidistrict litigation involving the Debtors and (i) are deemed waived pursuant the settlement approved by the Bankruptcy Court in the Order Preliminarily Approving Multidistrict Litigation And Insurance Settlement, dated October 29, 2007 (Docket No. 10746), the Final Order Approving Multidistrict Litigation And Insurance Settlement, dated January 25, 2008 (Docket No. 12358), and the Order Approving Modifications Of Multidistrict Litigation Securities And ERISA Settlements, dated July 24, 2009 (Docket No. 18635) (the "MDL Settlement") and (ii) to the extent any such Claim is not deemed withdrawn pursuant to the MDL Settlement or the Bankruptcy Court's orders approving the MDL Settlement are not reflected on the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Union Claims" are Claims asserted by the United Automobile, Aerospace and Agricultural Implement Workers of America (the "UAW"), the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and its Local Union 87L (together, the "USW" and together with the UAW, the "Unions"), and/or on behalf of

employees and former employees of the Debtors represented or formerly represented by one of the Unions, and/or on behalf of persons or entities with claims derived from or related to any relationship with such employees or former employees of the Debtors and that are deemed waived and withdrawn pursuant to settlement agreements between the Debtors and each of the Unions and orders of the Bankruptcy Court approving each of these settlement agreements.

Claims identified as having a Basis For Objection of "Personal Injury Claims" are Claims that assert dollar amounts or liabilities arising from certain personal injury claims that (i) do not have a legal basis to support the Claim and/or (ii) are not owing pursuant to the Reorganized Debtors' books and records.

The Claim identified as having a Basis For Objection of "Duplicate Claim" is duplicative of another Proof of Claim (the "Surviving Claim"). By this Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors are seeking entry of an order modifying and allowing the Surviving Claim in the amount set forth on Exhibit A to the Forty-Fourth Omnibus Claims Objection.

Claims identified as having a Basis For Objection of "Preference-Related Claims" are Claims that are (i) asserted by claimants who are defendants (each, an "Avoidance Defendant") in avoidance actions arising under 11 U.S.C. §§ 542-545, 547-550, or 553 (the "Avoidance Actions") and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Scheduled Liabilities identified as having a Basis For Objection of "Preference-Related Scheduled Liabilities" are those Scheduled Liabilities that are (i) held by parties who are Avoidance Defendants in Avoidance Actions and (ii) potentially subject to disallowance pursuant to 11 U.S.C. § 502(d).

Claims identified as having a Basis For Objection of "SERP-Related Scheduled Liabilities" are those Scheduled Liabilities owed in connection with the Debtors' Supplemental Executive Retirement Program that the Reorganized Debtors propose to modify so that the amount in which each such Scheduled Liability is proposed to be modified matches the Reorganized Debtors' books and records.

Amount Of Scheduled Liability	Basis For Objection	Treatment Of Claim		
		Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7

If you wish to view the complete exhibits to the Forty-Fourth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Forty-Fourth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Forty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on March 11, 2010. Your Response, if any, to the Forty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be (a) disallowed and expunged or (b) modified and allowed, as the case may be, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Forty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the

Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 18, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on March 18, 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

Dated: New York, New York
February 3, 2010